

Item #	AZ Forms Produced (400-00-1004)
1	AZ 140NR
2	AZ 8453
3	AZ 301
4	AZ 302
5	AZ 304
6	AZ 305
7	AZ 307
8	AZ 308-I
9	AZ 313
10	AZ 319
11	AZ 326
12	AZ 327
13	AZ 328
14	AZ Worksheet (Line 27 & 28) (Not Transmitted)

Item #	Changes to Federal Pats Test
1	Federal TP SSN to 400-00-7504
2	Federal SP SSN to 400-00-7596
3	Occupation from Welder to Active Duty Military
4	Daytime Phone from null to 480-967-6276
5	<b>Current W2 #1</b> Box C Name: Air Force - Recruiting Luke AFB Street Address: 1350 East Broadway Road City, State, Zip: Tempe, AZ 85282 Box 15 = MI to AZ Box 17 = \$225
6	<b>New 1099-INT</b> First Arizona Bank = \$3280 (Owned Jointly with Spouse)
7	<b>New Sch C</b> Name of Proprietor: Test N Blownapart A. Principal Business or profession: Missile Manufacture B. Code: 339900 C. Business Name: Missile Mania D. Employer ID Number: 56-1112223 E. Business Address: 8 Main Street Phoenix, AZ 85001 F: Accounting Method: Accrual  Part I, Income 1. Gross receipts = \$1,250,000  Part II, Expenses 13. Depreciation = \$80,000 15. Insurance = \$100,000 18. Office Expense = \$40,000 22. Supplies = \$10,000 23. Taxes and licenses = \$50,000 25. Utilites = \$20,000 26. Wages = \$75,000  Part III, Cost of Goods Sold 33. A. Cost 35. Inventory, beg of yr = \$800,000 37. Cost of labor = \$100,000 41. Inventory, end of yr = \$800,000  Part V, Other Expenses Research = \$100,000
8	<b>AZ 140NR</b> Clean Elections Fund Tax Reduction checked (Taxpayer & Spouse) Arizona Wildlife \$25
9	<b>Add State Direct Deposit Information</b> Name of Institution: Lost Savings Bank RTN: 012456778 DAN: 88232101 Type: Savings

10	<b>AZ 302</b> 2. Average employment: 3 3. Employment baseline: 1 8(a): 2 9(a): 1 14. \$4,200 17. 100%
11	<b>AZ 304</b> 1. Business name: Missile Mania 2a. Business location address: 8 Main Street Phoenix, AZ 85001 2b. Enterprise zone: Main Enterprise Zone 3a. State withholding number: 13-6845241 3b. FEIN: 56-1112223 4. No 5. Avg number full time current yr: 3 6. Avg number prior yr: 1 8. Qualified employment positions: 2 11a. # of employees in qual emp positions that are enterprise zone residents on hiring date: 2 12b. Total # of employees in yr of continuous employment: 1 13. Are all in qual employment positions AZ residents?: Yes 14(a). 2 15(b). 1
12	<b>AZ 305</b> AZ Dept. of Commerce certification #: 1831245 1. Date of facility's construction: 04-15-2002 1(a). Description: Building 1(b). Cost: \$48,000
13	<b>AZ 307</b> 1(a). Carryover from yr ending: 2002 1(b). Original credit amt: \$3,000 1(c). Amount previously used: \$2,000.
14	<b>AZ 308_I</b> Part III Credit Carryover 14. 2002 Orig Amt: \$15,000 Prev Used: \$12,500
15	<b>AZ 313</b> 1a. Original credit amount: \$2,000 1b. Amount previously used: \$1,900
16	<b>AZ 319</b> Part VI Available Credit Carryover 22. Carryover from year: 2002 Original Credit: \$10,000 Amount Prev Used: \$9,800
17	<b>AZ 326</b> 1. Orig Credit Amount from taxable year 1999: \$8,000 2. Amount Previously Used: \$7,700
18	<b>AZ 327</b> 1. Orig Credit Amout from taxable year 1999: \$9,100 2. Amout Previously Used: \$8,800
19	<b>AZ 328</b> 3 (b) Original Credit Amount: \$2,000 3 (c) Amount Previously Used: \$1,900

For the year January 1 - December 31, 2004,

or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

66

YOUR FIRST NAME AND INITIAL

LAST NAME

YOUR SOCIAL SECURITY NO.

1 TEST N BLOWNAPART

400-00-7504

IF A JOINT RETURN, SPOUSE'S FIRST NAME AND INITIAL

LAST NAME

SPOUSE'S SOCIAL SECURITY NO.

1

400-00-7596

PRESENT HOME ADDRESS - NUMBER AND STREET, RURAL ROUTE APT. #

DAYTIME PHONE:

480-967-6276

2 781 WATERLOO WAY

94 HOME PHONE:

IMPORTANT

You must enter your SSNs.

CITY, TOWN OR POST OFFICE

STATE

ZIP CODE

3 NAPOLEON, MI 49261

FOR DOR USE ONLY

4 Married filing joint return

5 Head of household - name of qualifying child or dependent:

6 Married filing separate return. Enter spouse's Social Security Number above

X and full name here. FRED A T BLOWNAPART

7 Single

8 00 Enter the number claimed. Do not put a check mark. Age 65 or over (you and/or spouse)

9 00 Blind (you and/or spouse)

10 02 Dependents. From page 2, line A2 - do not include self or spouse.

88

81

80

82 CHECK ONE if filing under an extension:

4 month extension 82D

6 month extension 82F

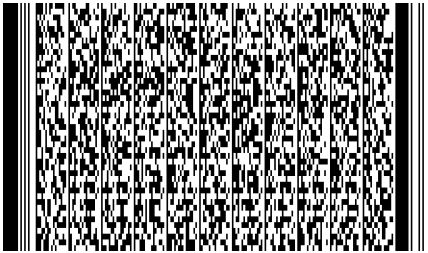
11-13 Residency Status (check one):

11 X Nonresident

12 Nonresident Active Military

13 Composite Return

THIS BOX MAY BE BLANK OR MAY CONTAIN PRINTED BARCODE OF DATA FROM YOUR RETURN



14 Federal AGI 14 490,152 00

15 Arizona income (from page 2, line B15) 15 475,372 00

16 Additions to income (from page 2, line C20) 16 00

17 Add lines 15 and 16 17 475,372 00

18 (This line is not used.)

19 Subtractions. No. from line D29a: 19 1 4,462 00

20 Arizona AGI. Line 17 minus line 19 20 470,910 00

21 21 I ITEMIZED 21 S X STANDARD 21 4,050 00

22 Personal exemptions 22 3,055 00

23 AZ taxable inc. Line 20 minus lines 21 & 22 23 463,805 00

24 Compute tax. Use Tax Rate Table X or Y 24 22,238 00

25 Tax from recapture of credits 25 00

26 Subtotal of tax. Add lines 24 and 25 26 22,238 00

27-28 Clean Elections Fund Tax Reduction.

27 1 X YOURSELF 27 2 X SPOUSE 28 5 00

29 Reduced tax. Subtract line 28 from line 26 29 22,233 00

30 Credits from Arizona Form 301, line 58, or Forms 321, 322 and 323 if Form 301 is not required 30 22,233 00

31 Credit type. Enter form number of each credit claimed: 31 31 304 305 307

32 Clean Elections Fund Tax Credit. From worksheet on page 15 of the instructions 32 00

33 Balance of tax. Subtract lines 30 and 32 from line 29. If the sum of lines 30 and 32 is more than line 29, enter zero 33 00

34 Arizona income tax withheld during 2004 34 225 00

35 Arizona estimated tax payments for 2004 35 00

36 Amount paid with 2004 Arizona extension request (Form 204) 36 00

37 Refundable credits. Check box(es) and enter amount(s): 37 A1 329 37 A2 330 37 00

38 Total payments/refundable credits. Add lines 34 through 37 38 225 00

39 TAX DUE. If line 33 is larger than line 38, subtract line 38 from line 33, and enter amount of tax due. Skip lines 40, 41 and 42 39 00

40 OVERPAYMENT. If line 38 is larger than line 33, subtract line 33 from line 38, and enter amount of overpayment 40 225 00

41 Amount of line 40 to be applied to 2005 estimated tax 41 00

42 Balance of overpayment. Subtract line 41 from line 40 42 225 00

43 - 50 Aid to Education (entire refund only)

43 00

Arizona Wildlife 44 25 00

Citizens Clean Elections 45 00

Child Abuse Prevention 46 00

Domestic Violence Shelter 47 00

Neighbors Helping Neighbors 48 00

Special Olympics 49 00

Political Gift 50 00

51 Check only one if making a political gift: 51 1 Democratic 51 2 Libertarian 51 3 Republican

52 Estimated payment penalty and MSA withdrawal penalty 52 00

53 Check applicable boxes: 53 1 Annualized/Other 53 2 Farmer or Fisherman 53 3 Form 221 attached 53 4 MSA Penalty

54 Total of lines 43, 44, 45, 46, 47, 48, 49, 50 and 52 54 25 00

55 REFUND. Subtract line 54 from line 42. If less than zero, enter amount owed on line 56 55 200 00

Direct Deposit of Refund: See instructions.

ROUTING NUMBER

ACCOUNT NUMBER

C Checking or

S Savings

98 012456778

88232101

56 AMOUNT OWED. Add lines 39 and 54. Make check payable to Arizona Department of Revenue; include SSN on payment.

56 00

PART A: Dependents - do not list yourself or spouse

A1 List children and other dependents. If more space is needed, attach a separate sheet.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2004
JOSEPHINE BATTLE	900-78-3004	DAUGHTER	00
JACKIE CLAWS	400-00-4004	PARENT	12

A2 Enter total number of persons listed in A1 here and on page 1 of this form, box 10 . . . . . TOTAL A2 2

A3 Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:

PART B: Arizona Percent of Total Income

	2004 FEDERAL Amount from federal return	2004 ARIZONA Source amount only
B4 Wages, salaries, tips, etc. . . . .	B4 22,300 00	10,800 00
B5 Interest . . . . .	B5 3,280 00	00
B6 Dividends . . . . .	B6 00	00
B7 Arizona income tax refunds . . . . .	B7 00	00
B8 Business income (or loss) from federal Schedule C . . . . .	B8 475,000 00	475,000 00
B9 Gains (or losses) from federal Schedule D . . . . .	B9 00	00
B10 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E . . . . .	B10 00	00
B11 Other income reported on your federal return . . . . .	B11 00	00
B12 Total income: Add lines B4 through B11 . . . . .	B12 500,580 00	485,800 00
B13 Other federal adjustments. Attach your own schedule . . . . .	B13 10,428 00	10,428 00
B14 Federal adjusted gross income. Subtract line B13 from line B12 in the FEDERAL column . . . . .	B14 490,152 00	
B15 Arizona income: Subtract line B13 from line B12 in the ARIZONA column. Enter here and on page 1 of this form on line 15 . . . . .		B15 475,372 00
B16 Arizona percentage: Divide line B15 by line B14, and enter the result (not over 100%) . . . . .		B16 97.00 %

PART C: Additions to Income

C17 Early withdrawal of Arizona Retirement System contributions . . . . .	C17	00
C18 Total depreciation included in Arizona gross income . . . . .	C18	00
C19 Other additions to income. See instructions and attach your own schedule . . . . .	C19	00
C20 Total: Add lines C17 through C19. Enter here and on page 1 of this form on line 16 . . . . .	C20	00

PART D: Subtractions from Income

D21 Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100 . . . . .	D21	00
D22 Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500 . . . . .	D22	00
D23 Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300 . . . . .	D23 4,600	00
D24 Total exemptions: Add lines D21 through D23 . . . . .	D24 4,600	00
D25 Multiply line D24 by percentage on line B16, and enter the result . . . . .	D25	4,462 00
D26 Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column . . . . .	D26	00
D27 Arizona state lottery winnings included on line B11 in the ARIZONA column (up to \$5,000 only) . . . . .	D27	00
D28 Agricultural crops contributed to Arizona charitable organizations . . . . .	D28	00
D29 Construction of an energy efficient residence. See page 9 of the instructions. Enter number D29a <input type="text"/> , then amount . . . . .	D29	00
D30 Other subtractions from income. See instructions and attach your own schedule . . . . .	D30	00
D31 Total: Add lines D25 through D30. Enter here and on page 1 of this form, line 19 . . . . .	D31	4,462 00

PART E: Last Name(s) Used in Prior Years if different from name(s) used in current year

E32

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I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

YOUR SIGNATURE 11-08-2004  
DATE

SPOUSE'S SIGNATURE  
DATE

PAID PREPARER'S SIGNATURE FIRMS'S NAME (PREPARER'S IF SELF-EMPLOYED)

PAID PREPARER'S TIN DATE PAID PREPARER'S ADDRESS

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016.

If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138.

For the calendar year 2004, or

fiscal year beginning

and ending

Attach to your return

NAME(S) AS SHOWN ON FORM 140, 140PY, 140NR or 140X

YOUR SOCIAL SECURITY NUMBER

400-00-7504

SPOUSE'S SOCIAL SECURITY NUMBER

400-00-7596

TEST N BLOWNAPART

**Part I Nonrefundable Individual Tax Credits**

Enter total available tax credits.

1	Defense Contracting Credit from Form 302	1	11,200	00
2	Enterprise Zone Credit from Form 304	2	2,000	00
3	Environmental Technology Facility Credit from Form 305	3	6,000	00
4	Military Reuse Zone Credit from Form 306	4		00
5	Recycling Equipment Credit from Form 307	5	1,000	00
6	Credit for Increased Research Activities from Form 308-I	6	2,500	00
7	Credit for Taxes Paid to Another State or Country from Form 309	7		00
8	Credit for Solar Energy Devices from Form 310	8		00
9	Agricultural Water Conservation System Credit from Form 312	9		00
10	Carryover of Alternative Fuel Vehicle (AFV) Credit from Form 313	10	100	00
11	Underground Storage Tanks Credit from Form 314	11		00
12	Pollution Control Credit from Form 315	12		00
13	Construction Materials Credit from Form 316	13		00
14	Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets from Form 319	14	200	00
15	Credit for Employment of TANF Recipients from Form 320	15		00
16	Credit for Contributions to Charities that Provide Assistance to the Working Poor from Form 321	16		00
17	Credit for Contributions Made or Fees Paid to Public Schools from Form 322	17		00
18	Credit for Contributions to School Tuition Organizations from Form 323	18		00
19	Agricultural Pollution Control Equipment Credit from Form 325	19		00
20	Carryover of Credit for Alternative Fuel Delivery Systems from Form 326	20	300	00
21	Carryover of Vehicle Refueling Apparatus Credit from Form 327	21	300	00
22	Neighborhood Electric Vehicle (NEV) Credit from Form 328	22	100	00
23	Credit for Donation of School Site from Form 331	23		00
24	Total Available Tax Credits: Add lines 1 through 23	24	23,700	00

**Part II Application of Tax Credits**

Enter tax, recapture tax, and tax credits claimed this taxable year.

25	Tax from Form 140, line 21; or Form 140PY, line 24; or Form 140NR, line 24; or Form 140X, line 26	25	22,238	00
26	Clean Elections Fund Tax Reduction from Form 140, line 25; or Form 140PY, line 28; or Form 140NR, line 28; or Form 140X, line 29	26	5	00
27	Subtract line 26 from line 25	27	22,233	00
28	Tax from recapture of Environmental Technology Facility Credit from Form 305, Part VI, line 34	28		00
29	Tax from recapture of Alternative Fuel Vehicle Credit from Form 313, Part VI, line 19	29		00
30	Tax from recapture of Neighborhood Electric Vehicle (NEV) Credit from Form 328, Part VIII, line 33	30		00
31	Recapture Total: Add lines 28 through 30. Enter here and on Form 140, line 22; or Form 140PY, line 25; or Form 140NR, line 25; or Form 140X, line 27	31		00
32	Subtotal: Add lines 27 and 31	32	22,233	00
33	Family Income Tax Credit from Form 140, line 27; or Form 140PY, line 30; or Form 140X, line 31	33		00
34	Subtract line 33 from line 32	34	22,233	00

Continued on page 2 ►

Nonrefundable Tax Credits Claimed

Enter amount of credits actually claimed from Part I.

35	Defense Contracting Credit from Form 302	35	11,200	00
36	Enterprise Zone Credit from Form 304	36	2,000	00
37	Environmental Technology Facility Credit from Form 305 (not to exceed 75% of line 32)	37	6,000	00
38	Military Reuse Zone Credit from Form 306	38		00
39	Recycling Equipment Credit from Form 307 (not to exceed the lesser of 25% of line 32 or \$5,000)	39	1,000	00
40	Credit for Increased Research Activities from Form 308-I	40	2,033	00
41	Credit for Taxes Paid to Another State or Country from Form 309	41		00
42	Credit for Solar Energy Devices from Form 310	42		00
43	Agricultural Water Conservation System Credit from Form 312	43		00
44	Carryover of Alternative Fuel Vehicle (AFV) Credit from Form 313	44		00
45	Underground Storage Tanks Credit from Form 314	45		00
46	Pollution Control Credit from Form 315	46		00
47	Construction Materials Credit from Form 316	47		00
48	Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets from Form 319	48		00
49	Credit for Employment of TANF Recipients from Form 320	49		00
50	Credit for Contributions to Charities that Provide Assistance to the Working Poor from Form 321	50		00
51	Credit for Contributions Made or Fees Paid to Public Schools from Form 322	51		00
52	Credit for Contributions to School Tuition Organizations from Form 323	52		00
53	Agricultural Pollution Control Equipment Credit from Form 325	53		00
54	Carryover of Credit for Alternative Fuel Delivery Systems from Form 326	54		00
55	Carryover of Vehicle Refueling Apparatus Credit from Form 327	55		00
56	Credit for Neighborhood Electric Vehicle (NEV) from Form 328	56		00
57	Credit for Donation of School Site from Form 331	57		00
58	Total Tax Credits Claimed: Add lines 35 through 57. Total cannot be more than line 34. Enter this amount on Form 140, line 28; or Form 140PY, line 31; or Form 140NR, line 30; or Form 140X, line 32	58	22,233	00

NOTE: You must attach Form 301 and the corresponding credit forms on which you computed your credit(s) to individual income tax return.

For taxable year beginning \_\_\_\_\_, and ending \_\_\_\_\_

Attach to your return

Name(s) as shown on Forms 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X, or 165	Social security number or employer identification number
TEST N BLOWNAPART	400-00-7504
1 Has the business been certified as a qualified defense contractor by the Arizona Department of Commerce?      Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
If the answer to this question is no, the business is not eligible for the defense contracting credits.	

Part I      Net Increase in Defense Employment Positions

2 Average employment during the current taxable year under United States	
Department of Defense contracts      . . . . .	2      3
3 Employment baseline      . . . . .	3      1
4 Net increase in defense employment positions - subtract line 3 from line 2      . . . . .	4      2

Part II      Net Increase in Qualified Private Commercial Employment Positions

5 Net increase in private commercial employment positions      . . . . .	5
6 Number of new qualified private commercial employment positions. See instructions      . . . . .	6
7 Net increase in qualified private commercial employment positions. Enter the lesser of line 5 or line 6      . . . . .	7

Part III      Credit Calculation for Qualified Employment Positions

	(a) Number of qualified defense positions	(b) Number of qualified commercial positions	(c) Credit per qualified employment position	(d) Allowable credit
8	Qualified net new employment positions		\$2,500	\$ 5,000
9	Qualified employment positions in the second year of existence	1	\$2,000	\$ 2,000
10	Qualified employment positions in the third year of existence		\$1,500	\$
11	Qualified employment positions in the fourth year of existence		\$1,000	\$
12	Qualified employment positions in the fifth year of existence		\$500	\$
13	Total	3		\$ 7,000

Part IV      Credit Calculation for Property Taxes Paid on Class One Property

14 Amount paid as taxes on property in Arizona classified as class one pursuant to ARS § 42-12001      . . . . .	14	42,000	00
15 Percent based on net new defense employment positions. See instructions      . . . . .	15	0.10	
16 Multiply line 14 by line 15      . . . . .	16	4,200	00
17 Percent based on defense contract income divided by total gross income. See instructions      . . . . .	17	1.00	
18 Allowable credit for property taxes. Multiply line 16 by line 17      . . . . .	18	4,200	00

Part V S Corporation Credit Election and Shareholder's Share of Credit

19 The S corporation has made an irrevocable election for the taxable year ending \_\_\_\_\_ to:

(CHECK ONLY ONE BOX)

☐

Claim the defense contracting credits as shown on Part III, line 13 column (d) and Part IV, line 18 (for the taxable year mentioned above);  
**OR**

☐

Pass the defense contracting credits as shown on Part III, line 13 column (d) and Part IV, line 18 through to its shareholders (for taxable  
year mentioned above).

Signature

Title

Date

If passing the credit through to the shareholder, complete lines 20 through 23 separately for each shareholder.

Furnish each shareholder with a copy of the completed Form 302.

20 Name of shareholder \_\_\_\_\_

21 Shareholder's TIN \_\_\_\_\_

22 Shareholder's share of the amount on Part III, line 13, column (d). \_\_\_\_\_

23 Shareholder's share of the amount on Part IV, line 18. \_\_\_\_\_

Part VI Partner's Share of Credit

Complete lines 24 through 27 separately for each partner. Furnish each partner with a copy of the completed Form 302.

24 Name of partner \_\_\_\_\_

25 Partner's TIN \_\_\_\_\_

26 Partner's share of the amount on Part III, line 13, column (d). \_\_\_\_\_

27 Partner's share of the amount on Part IV, line 18. \_\_\_\_\_

Part VII Available Credit Carryover (See instructions)

	(a)	(b)	(c)
	Original credit amount	Amount previously used	Available carryover - subtract column (b) from column (a)
28			

Part VIII Total Available Credit

29 Current year's credit for qualified employment positions. Individuals, corporations, or  
S corporations - enter amount from Part III, line 13, column (d). S corporation shareholders - enter  
amount from Part V, line 22. Partners of a partnership - enter amount from Part VI, line 26 . . . . .

297,00000

30 Current year's credit for property taxes paid on class one property. Individuals, corporations, or  
S corporations - enter amount from Part IV, line 18. S corporation shareholders - enter  
amount from Part V, line 23. Partners of a partnership - enter amount from Part VI, line 27 . . . . .

304,20000

31 Available credit carryover - enter amount from Part VII, line 28, column (c) . . . . .

3100

32 Total available credit - add lines 29, 30, and 31. Enter total here and on Form 300, Part I, line 1 or Form 301, Part I, line 1 . . . . .

3211,20000



For taxable year beginning \_\_\_\_\_, and ending \_\_\_\_\_

Attach to your return

Name(s) as shown on Forms 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X, or 165	Your social security number or employer identification number
TEST N BLOWNAPART	400-00-7504

Enterprise Zone Credit for Qualified Employment Positions

See instructions regarding Arizona Department of Commerce certification before claiming this credit

Part I Business Information

1	Business name . . . . .	1	MISSILE MANIA
2a	Business location address . . . . .	2a	8 MAIN STREET
2b	Business location in enterprise zone (list name of enterprise zone) . . . . .	2b	PHOENIX, AZ 85001
3a	State withholding number . . . . .	3a	MAIN ENTERPRISE ZONE
3b	Federal employer identification number . . . . .	3a	13-6845241
4	Retail sales. Does more than 10 percent of the business conducted at the location consist of retail sales of tangible personal property?	3b	56-1112223
See instructions before answering this question.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If the answer to this question is yes, the business is not eligible for the enterprise zone credit for qualified employment positions.			

Part II Net Increase in Average Number of Full Time Employees  
See instructions before completing this section

5	Average number of full time employees at the zone location during the current taxable year . . . . .	5	3
6	Average number of full time employees at the zone location during the immediately preceding taxable year . . . . .	6	1
7	Net increase in average number of full time employees - subtract line 6 from line 5 . . . . .	7	2

Part III Maximum Number of Qualified Employment Positions  
See instructions before completing this section

8	Qualified employment positions. Enter the number of qualified employment positions created during the taxable year . . . . .	8	2
9	Net increase in average number of full time employees - enter the number from Part II, line 7 . . . . .	9	2
10	Maximum number of new qualified employment positions for which the business may claim a credit before application of the 35 percent enterprise zone residency requirement. Enter the smaller of line 8 or line 9 . . . . .	10	2
11a	Number of employees in qualified employment positions for which the credit is being claimed that are enterprise zone residents on the date of hire . . . . .	11a	3
11b	Divide the amount on line 11a by 35 percent (.35). Enter the quotient . . . . .	11b	9
11c	Enter the smaller of line 10 or line 11b. This is the maximum number of qualified employment positions for which the credit may be claimed after application of the enterprise zone residency requirement . . . . .	11c	2

Part IV Limitation on Number of Qualified Employment Positions Claimed for First Year and Second Year Tax Credits  
See instructions before completing this section

12a	Maximum number of qualified employment positions after application of enterprise zone residency requirement - from Part III, line 11c . . . . .	12a	2
12b	Total number of employees in second year of continuous employment in a qualified employment position - see instructions . . . . .	12b	1
12c	Add lines 12a and 12b. Enter total . . . . .	12c	3
12d	Maximum number of qualified employment positions for which first year and second year tax credits may be claimed - enter the smaller of 200 or line 12c . . . . .	12d	3

Part V Credit Calculation for Qualified Employment Positions

- 13 Arizona residency. Are all of the employees in qualified employment positions Arizona residents?
- See instructions before answering this question. ☒ Yes ☐ No
- If the answer to this question is no, the business is not eligible for an enterprise zone credit for those qualified employment positions filled by employees who are not Arizona residents.

		(a)	(b)	(c)	(d)
		Number of qualified employment positions	Qualifying wages	%	Allowable credit
14	Employees in first year or partial year of employment in a qualified employment position	2	(Maximum of \$2,000 per qualified employment position) \$ 4,000	25%	1,000
15	Employees in the second year of continuous employment in a qualified employment position	1	(Maximum of \$3,000 per qualified employment position) \$ 3,000	33 1/3%	1,000
16	Employees in the third year of continuous employment in a qualified employment position		(Maximum of \$3,000 per qualified employment position) \$	50%	
17	Totals	3			2,000

Part VI Limited Liability Companies

- 18 What is the federal tax classification of the limited liability company (LLC)? Check only one box
- ☐ S corporation ☐ partnership ☐ disregarded entity ☐ corporation
- If the LLC is an S corporation, complete Part VII.
- If the LLC is a partnership, complete Part VIII.
- 19 If the LLC is a disregarded entity, list the name, address and TIN of the single LLC member (owner). If the sole member (owner) is an entity, list its federal tax classification.

Name	TIN
Address	Federal tax classification

- 20 If the LLC is a corporation, list the name, address, TIN and the ownership interest (as a percentage) of each LLC member.

Name	TIN
Address	
Ownership interest	%

Name	TIN
Address	
Ownership interest	%

Name	TIN
Address	
Ownership interest _____ %	

Name	TIN
Address	
Ownership interest _____ %	

Name	TIN
Address	
Ownership interest _____ %	

If there are more than 5 LLC members, attach a statement listing the required information for the additional LLC members.

Part VII     S Corporation Credit Election and Shareholder's Share of Credit

21    The S corporation has made an irrevocable election for the taxable year ending \_\_\_\_\_ to:  
      (CHECK ONLY ONE BOX)

☐    Claim the enterprise zone credit as shown on Part V, line 17, column (d) (for the taxable year mentioned above);

**OR**

☐    Pass the enterprise zone credit as shown on Part V, line 17, column (d) (for the taxable year mentioned above) through to its shareholders.

Signature	Title	Date
-----------	-------	------

If passing the credit through to the shareholder, complete lines 22 through 24 separately for each shareholder.  
Furnish each shareholder with a copy of the completed Form 304.

22	Name of shareholder	_____
23	Shareholder's TIN	_____
24	Shareholder's share of the amount on Part V, line 17, column (d)	_____

Part VIII     Partner's Share of Credit

Complete lines 25 through 27 separately for each partner.  
Furnish each partner with a copy of the completed Form 304.

25	Name of partner	_____
26	Partner's TIN	_____
27	Partner's share of the amount on Part V, line 17, column (d)	_____

Part IX Available Credit Carryover

		(a)	(b)	(c)	(d)	(e)	(f)
28	Carryover credit from taxable year ending						
29	Original credit amount						
30	Amount previously used						
31	Tentative carryover - subtract line 30 from line 29						
32	Amount unallowable - See instructions						
33	Available carryover - subtract line 32 from line 31						
34	Total available carryover						

Part X Total Available Credit

35	Current year's credit for qualified employment positions - from Part V, line 17, column (d). S corporation shareholders - from Part VII, line 24. Partners of a partnership - from Part VIII, line 27	35	2,000	00
36	Available credit carryover - from Part IX, line 34, column (f)	36		00
37	Total available enterprise zone credit for qualified employment positions - add lines 35 and 36. Enter total here and on Form 300, Part I, line 2 or Form 301, Part I, line 2	37	2,000	00

Complete a Form 304-1 for each employee at the enterprise zone location. Provide the following information for each employee (whether or not the employee is in a qualified employment position). See instructions for Form 304-1 (on instruction page 6) about providing the requested information in an alternative form.

- 1 Employee name FRED SMITH
- 2 Employee's taxpayer identification number (TIN) 215-44-5444
- 3 Employee's residence address 1685 ELM STREET  
PHOENIX, AZ 85001
- 4a Is the residence address listed on line 3 inside or outside of an enterprise zone that is located in the same county in which the business is located? ☒ inside ☐ outside
- 4b If the answer on line 4a is inside, list the name of the enterprise zone in which the employee's residence address is located  
MAIN ENTERPRISE ZONE
- 5 Employee's residence address AT DATE OF HIRE 1685 ELM STREET  
PHOENIX, AZ 85001
- 6a Is the residence address listed on line 5 inside or outside of an enterprise zone that is located in the same county in which the business is located? ☒ inside ☐ outside
- 6b If the answer on line 6a is inside, list the name of the enterprise zone in which the employee's residence address was located  
MAIN ENTERPRISE ZONE
- 7 Date of initial employment 03-01-2004
- 8 If employee was previously employed by the business, list the last date of employment. (See instructions)  
\_\_\_\_\_
- 9a Is the employee in a permanent full time position? (See instructions) ☒ Yes ☐ No
- 9b If the answer to line 9a is yes, list the number of hours the employee worked during the taxable year 1,600
- 10 Employee's annual compensation for the taxable year \$ 22,000
- 11a Total cost of health insurance provided by employer for employee. (See instructions) \$ 3,200
- 11b Total cost of health insurance for employee paid by employer. (See instructions) \$ 3,200
- 12 Is this employee in a new qualified employment position? ☒ Yes ☐ No
- 13a Has this employee been substituted for another employee in a qualified employment position? ☐ Yes ☒ No
- 13b If answer to line 13a is yes, list the date of substitution \_\_\_\_\_ and indicate whether the individual is a second year employee or a third year employee. See instructions before answering this question.
- Check only one box. ☐ second year employee ☐ third year employee

Complete a Form 304-1 for each employee at the enterprise zone location. Provide the following information for each employee (whether or not the employee is in a qualified employment position). See instructions for Form 304-1 (on instruction page 6) about providing the requested information in an alternative form.

- 1 Employee name JEFF BRADLEY
- 2 Employee's taxpayer identification number (TIN) 216-54-4655
- 3 Employee's residence address 881 OAK ST  
PHOENIX, AZ 85001
- 4a Is the residence address listed on line 3 inside or outside of an enterprise zone that is located in the same county in which the business is located? ☒ inside ☐ outside
- 4b If the answer on line 4a is inside, list the name of the enterprise zone in which the employee's residence address is located  
MAIN ENTERPRISE ZONE
- 5 Employee's residence address AT DATE OF HIRE 881 OAK ST  
PHOENIX, AZ 85001
- 6a Is the residence address listed on line 5 inside or outside of an enterprise zone that is located in the same county in which the business is located? ☒ inside ☐ outside
- 6b If the answer on line 6a is inside, list the name of the enterprise zone in which the employee's residence address was located  
MAIN ENTERPRISE ZONE
- 7 Date of initial employment 03-01-2004
- 8 If employee was previously employed by the business, list the last date of employment. (See instructions)  
\_\_\_\_\_
- 9a Is the employee in a permanent full time position? (See instructions) ☒ Yes ☐ No
- 9b If the answer to line 9a is yes, list the number of hours the employee worked during the taxable year 1,600
- 10 Employee's annual compensation for the taxable year \$ 22,000
- 11a Total cost of health insurance provided by employer for employee. (See instructions) \$ 3,200
- 11b Total cost of health insurance for employee paid by employer. (See instructions) \$ 3,200
- 12 Is this employee in a new qualified employment position? ☒ Yes ☐ No
- 13a Has this employee been substituted for another employee in a qualified employment position? ☐ Yes ☒ No
- 13b If answer to line 13a is yes, list the date of substitution \_\_\_\_\_ and indicate whether the individual is a second year employee or a third year employee. See instructions before answering this question.
- Check only one box. ☐ second year employee ☐ third year employee

Employees in Qualified Employment Positions

Enterprise zone name MAIN ENTERPRISE ZONE

8 MAIN STREET  
Zone location address PHOENIX, AZ 85001

If the business has more than 7 employees in qualified employment positions, complete additional Form(s) 304-2.	(b) Check the appropriate box. This employee is a:			(c)  Total wages paid to this employee during the current taxable year	(d)  Maximum allowable wages: Enter the lesser of column (c) or the maximum allowed below.			(e)  Limitation on total number of 1st year and 2nd year credits is 200 QEPs per taxpayer. See instructions before checking this box.
	(a)  Arizona resident employee names and addresses	1st year employee b1	2nd year employee b2	3rd year employee b3	year 1 \$2,000 d1	year 2 \$3,000 d2	year 3 \$3,000 d3	
1	ALBERT JEFFERSON 805 BARNS DRIVE PHOENIX, AZ 85001		X		31,000	3,000		
2								
3								
4								
5								
6								
7								
8	Total - Add lines 1 through 7. Enter the total here.				31,000	3,000		

For taxable year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

Attach to your return

Name(s) as shown on Forms 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X, or 165	Social security number or federal employer ID number
TEST N BLOWNAPART	400-00-7504

Arizona Department of Commerce certification number: 1831245

Part 1 Schedule of Cost of Equipment or Property Used in Construction of Facility for Current Year and Calculation of Current Year's Credit

1 Date of facility's initial construction ..... 1 04-15-2002

(a) Description	(b) Cost	
BUILDING	60,000	00
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00

2 Total ..... 2 60,000 00

3 Current year's credit - multiply line 2 by 10 percent (.10) ..... 3 6,000 00

Part II S Corporation Credit Election and Shareholder's Share of Credit

4 The S corporation has made an irrevocable election for the taxable year ending \_\_\_\_\_ to:  
(CHECK ONLY ONE BOX)

- ☐ Claim the environmental technology facility credit as shown on Part I, line 3 (for the taxable year mentioned above);
- OR
- ☐ Pass the environmental technology facility credit as shown on Part I, line 3 (for the taxable year mentioned above) through to its shareholders.

Signature	Title	Date
-----------	-------	------

If passing the credit through to the shareholder, complete lines 5 through 7 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 305.

5 Name of shareholder \_\_\_\_\_  
6 Shareholder's TIN \_\_\_\_\_  
7 Shareholder's share of the amount on Part I, line 3 \_\_\_\_\_

Part III Partner's Share of Credit

Complete lines 8 through 10 separately for each partner. Furnish each partner with a copy of the completed Form 305.

8 Name of partner \_\_\_\_\_  
9 Partner's TIN \_\_\_\_\_  
10 Partner's share of the amount on Part I, line 3 \_\_\_\_\_



Part IV Available Credit Carryover

	(a)	(b)	(c)	(d)	(e)
	Carryover credit from taxable year ending	Original credit amount	Amount previously used	Amount unallowable due to recapture of credit	Available carryover - subtract the sum of columns (c) and (d) from column (b)
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Total available carryover				

Part V Total Available Credit

27 Current year's credit. Individuals, corporations, or S corporations - enter amount from Part I, line 3.  
S corporation shareholders - enter the amount from Part II, line 7.  
Partners of a partnership - enter amount from Part III, line 10 . . . . .

28 Available credit carryover - from Part IV, line 26, column (e) . . . . .

29 Total available credit. Add line 27 and line 28. Enter total here and on Form 300, Part I, line 3 or Form 301, Part I, line 3 . . . . .

27	6,000	00
28		00
29	6,000	00

Part VI Recapture of Environmental Technology Facility Credit

30 Date facility was placed in service . . . . .

31 Date facility ceased to operate as an environmental manufacturing, producing or processing facility . . . . .

32 Enter total credit actually claimed for the total facility . . . . .

33 Enter percent based on the year facility ceased to operate as an environmental manufacturing, producing or processing facility . . . . .

34 Total environmental technology facility credit recapture. Multiply line 32 by line 33. Enter result here  
and on Form 300, Part II, line 22 or Form 301, Part II, line 28 . . . . .

30		
31		
32		00
33		
34		00

For taxable year beginning \_\_\_\_\_, and ending \_\_\_\_\_,

Attach to your return

Name(s) as shown on Forms 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X	Social security number or employer identification number
TEST N BLOWNAPART	400-00-7504

CORPORATE TAXPAYERS:

Laws 1999, Ch. 318, §§ 8 and 10, repealed the corporate tax credit (ARS § 43-1164), effective for taxable years beginning from and after December 31, 1999. Corporate taxpayers, including S corporations and corporate partners of a partnership, no longer qualify for the recycling equipment credit. Since an S corporation no longer qualifies for the credit, an S corporation cannot pass the credit through to its shareholders. A partnership cannot pass the credit through its corporate partners.

However, Laws 1999, Ch. 318, § 9, provides that corporate taxpayers may claim carryovers of unused tax credits from taxable years beginning prior to January 1, 2000, consistent with the provisions of the repealed credit (ARS § 43-1164). The carryovers can be claimed for taxable years beginning on or before December 31, 2006. Corporate taxpayers cannot claim carryovers after taxable year 2005. Any remaining carryovers of unused credits from taxable years beginning before January 1, 2000, are lost after the taxable year 2005. SEE INSTRUCTIONS FOR ADDITIONAL INFORMATION.

INDIVIDUAL TAXPAYERS:

Laws 2003, Ch. 122, §§ 6 and 11, repealed the individual tax credit (ARS § 43-1076), effective for taxable years beginning from and after December 31, 2003. Individual taxpayers, including individual partners of a partnership, no longer qualify for the recycling equipment credit. A partnership cannot pass the credit through to its individual partners.

However, Laws 2003, Ch. 122, § 10, provides that individual taxpayers may claim carryovers of unused tax credits from taxable years beginning prior to January 1, 2004, for the succeeding 15 taxable years after the unused credit year. SEE INSTRUCTIONS FOR ADDITIONAL INFORMATION.

Part I Available Credit Carryover

	(a) Carryover credit from taxable year ending	(b) Original credit amount	(c) Amount previously used	(d) Available carryover- subtract column (c) from column (b)
1	2002	3,000	2,000	1,000
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16	Total available carryover-Add amounts on lines 1 through 15 in column (d). Enter total on line 16, column (d), and on Form 300, Part I, line 5, or Form 301, Part I, line 5 . . . . .			1,000

**ARIZONA FORM**  
**308-I**

**Credit for Increased Research Activities - Individuals**

**2004**

For taxable year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

**Attach to your return**

Name(s) as shown on Forms 140, 140PY, 140NR, 140X  <b>TEST N BLOWNAPART</b>	Social security number  <b>400-00-7504</b>
---	--

Individuals must complete this form to claim the credit for increased research activities. Do not complete Form 308.

Complete this form if the taxpayer has:

- (a) a current taxable year's credit from the taxpayer's sole proprietorship; OR
- (b) a current taxable year's credit passed through from an S corporation or a partnership; OR
- (c) a carryover of unused credit from taxable year 2002 or taxable year 2003.

**Part I Current Taxable Year Credit Calculation (Sole Proprietorships Only)**

1	Wages for qualified services (do not include wages used in figuring the federal work opportunity credit)	1		00
2	Cost of supplies	2		00
3	Rental or lease cost of computers	3		00
4	Contract research expenses. See instructions	4		00
5	Total qualified research expenses. Add lines 1 through 4. Enter the total	5		00
6	Average annual gross receipts. See instructions	6		00
7	Fixed-base percentage (not more than 16%). See instructions	7		%
8	Base amount. Multiply line 6 by the percentage on line 7. Enter the result	8		00
9	Subtract line 8 from line 5. If less than zero, enter zero (0)	9		00
10	Multiply line 5 by 50% (.50). Enter the result	10		00
11	Enter the lesser of line 9 or line 10	11		00
12	Current year credit for increased research activities. See instructions before completing this line	12		00

**Part II Current Taxable Year's Credit Passed Through From S Corporations and Partnerships**

13	Total amount of credit passed through from S corporations and partnerships (Enter the aggregate amount of the credit for increased research activities from all Forms 308 received from S corporations and partnerships. Attach a copy of the Forms 308 to your tax return)	13		00
----	---	----	--	----

**Part III Available Credit Carryover**

	(a)	(b)	(c)	(d)
	Carryover credit from taxable year	Original credit amount	Amount previously used	Available carryover - subtract column (c) from column (b)
14	2002	15,000	12,500	2,500
15	2003			
16	Total available credit carryover			2,500

**Part IV Calculation of Credit Carryover Limitation****(Carryovers from taxable years beginning January 1, 2001 through December 31, 2002)**

The portion of the available credit carryovers included in the amount from Part III, line 16, that may be claimed by the taxpayer is limited to the LESSER

OF: (a) the tax liability [Form 301, Part II, line 32], or (b) \$500,000, MINUS the current year credit for increased research activities (regardless of the amount of the current year credit that is claimed on the tax return). [If the current year credit for increased research activities is \$500,000 or more, the taxpayer cannot use the credit for increased research activities carryover in that taxable year.]

<b>17</b>	Available credit carryover - amount from Part III, line 16	17	2,500	00
<b>18</b>	Tax liability - amount from Form 301, Part II, line 32	18	22,238	00
<b>19</b>		19	\$500,000	00
<b>20</b>	Enter the lesser of line 18 or line 19	20	22,238	00
<b>21</b>	Current taxable year's credit - total of amounts from Part I, line 12, and Part II, line 13	21		00
<b>22</b>	Subtract line 21 from line 20. Enter the difference. (If this is a negative amount, enter zero)	22	22,238	00
<b>23</b>	Enter the lesser of line 17 or line 22. This is the maximum amount of the credit carryover that may be claimed	23	2,500	00

**NOTE:** The amount of the credit carryover claimed on the tax return may be further reduced if the taxpayer claims other nonrefundable tax credits.

**Part V Total Available Credit**

<b>24</b>	Current taxable year's credit - add amounts from Part I, line 12, and Part II, line 13	24		00
<b>25</b>	Credit carryover - amounts from Part IV, line 23. (see instructions)	25	2,500	00
<b>26</b>	<b>Total available credit</b> - add lines 24 and 25. Enter total here and on Form 301 Part I, line 6	26	2,500	00

For the calendar year 2004, or

fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_.

Attach to your return

NAME(S) AS SHOWN ON FORM 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X OR 165	YOUR SOCIAL SECURITY NO. OR FEDERAL EMPLOYER ID NO.
TEST N BLOWNAPART	400-00-7504

Do not use this form to claim a credit carryover for a neighborhood electric vehicle (NEV). Use Form 328 to claim a credit carryover for a NEV.

Part I Available Credit Carryover From Taxable Year 1999

1a

Original Credit Amount from Taxable Year 1999 . . . . .

1a

1b

Amount Previously Used . . . . .

1b

1c

Available Carryover: Subtract line 1b from line 1a and enter the amount . . . . .

1c

2,000	00
1,900	00
100	00

● Individuals also enter this amount on Arizona Form 301, Part I, line 10.

● Corporations, including S corporations that elected to take the credit, enter this amount on Arizona Form 300, Part I, line 8.

Part II Credit Recapture Computation

2

Enter the number of AFVs for which you claimed a credit that are no longer eligible for the credit . . . . .

2

	VEHICLE 1	VEHICLE 2	VEHICLE 3
3			
4			
5			
6	\$	\$	\$
7	\$	\$	\$
8			

8

Add the amounts on line 7 in each column, and enter the result . . . . .

8

00

Part III Lessor/Lessee Information for Credit Recapture

9

Have you entered into a lease agreement for any AFV listed on Part II, line 3 that provides that the lessor may share credit with the lessee? . . . . .

Yes

No

X

If you answered, "No", skip lines 10 through 16.  
If you answered, "Yes", complete lines 10 through 16.

10

Is this form being completed by the lessor or the lessee? Check the applicable box . . . . .

Lessor

Lessee

If this form is being completed by the lessor and you have entered into lease agreements with multiple lessees for AFVs listed on line 3, complete a separate schedule for each lease that shows the information requested on lines 11 through 16 below. Attach these schedules to Form 313 when you file your return.

11

Name of lessor: \_\_\_\_\_

12

Lessor's TIN: \_\_\_\_\_

13

Lessor's share of the amount of credit recapture on Part II, line 8 . . . . .

13

00

14

Name of lessee: \_\_\_\_\_

15

Lessee's TIN: \_\_\_\_\_

16

Lessee's share of the amount of credit recapture on Part II, line 8 . . . . .

16

00

Part IV S Corporation Shareholder Information for Credit Recapture

17

If the credit was passed through from an S corporation to its shareholders, the S corporation must complete lines 17a through 17c separately for each shareholder.

17a

Name of shareholder: \_\_\_\_\_

17b

Shareholder's TIN: \_\_\_\_\_

17c

Shareholder's share of the amount on Part II, line 8; or Part III, line 13 (if the S corporation is a lessor); or Part III, line 16 (if the S corporation is a lessee) . . . . .

17c

00

Part V Partnership Partner Information for Credit Recapture

18

If the credit was passed through from a partnership to its partners, the partnership must complete lines 18a through 18c separately for each partner.

18a

Name of partner: \_\_\_\_\_

18b

Partner's TIN: \_\_\_\_\_

18c

Partner's share of the amount on Part II, line 8; or Part III, line 13 (if the partnership is a lessor); or Part III, line 16 (if the partnership is a lessee) . . . . .

18c

00

Part VI All Taxpayers Subject to the Recapture

19

Recapture Amount: Individuals, corporations, and S corporations, enter the amount from Part II, line 8, or if a lessor, enter the amount from Part III, line 13; or if a lessee, enter the amount from Part III, line 16. S corporation shareholders, enter the amount from Part IV, line 17c. Partners of a partnership, enter the amount from Part V, line 18c . . . . .

19

00

●

Individuals, also enter this amount on Form 301, line 29.

●

Corporations, including S corporations that elected to take the credit, also enter this amount on Form 300, line 23.

For taxable year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

Attach to your return

Name(s) as shown on Forms 120, 120A, 120S, 120X, 140, 140PY, 140NR, 140X, or 165  TEST N BLOWNAPART	Social security number or employer identification number  400-00-7504
---	---

The houses or dwelling units in which the qualifying installations are made by the builder/taxpayer must be located in Arizona. The credit is in lieu of a deduction for the expenses of installing the solar hot water heater plumbing stub outs and electric vehicle recharge outlets for which the credit is claimed.

Part I Calculation of Current Taxable Year's Credit for Taxpayer That Built the House or Dwelling Unit

1	Total allowable credit - from attached Form(s) 319-1, column (h)	1		
2	Total amount of credit transferred to purchasers or transferees - from attached Form(s) 319-2, column (c)	2		
3	Current taxable year's credit - subtract line 2 from line 1	3		

Part II Current Taxable Year's Credit for Purchaser or Transferee of the House or Dwelling Unit

4	Total allowable credit - from attached copy of written statement provided by the builder of house or dwelling unit	4		
---	--	---	--	--

Part III S Corporation Credit Election and Shareholder's Share of Credit

5 The S corporation has made an irrevocable election for the taxable year ending \_\_\_\_\_ to:  
(CHECK ONLY ONE BOX)

☐ Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part I, line 3  
(for the taxable year mentioned above);  
OR

☐ Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part I, line 3  
(for taxable year mentioned above) through to its shareholders.

_____ Signature	_____ Title	_____ Date
--------------------	----------------	---------------

6 The S corporation has made an irrevocable election for the taxable year ending \_\_\_\_\_ to:  
(CHECK ONLY ONE BOX)

☐ Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part II, line 4  
(for the taxable year mentioned above);  
OR

☐ Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part II, line 4  
(for taxable year mentioned above) through to its shareholders.

_____ Signature	_____ Title	_____ Date
--------------------	----------------	---------------

If passing the credit through to the shareholders, complete lines 7 through 10 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 319.

- 7 Name of shareholder \_\_\_\_\_
- 8 Shareholder's TIN \_\_\_\_\_
- 9 Shareholder's share of the amount on Part I, line 3 \_\_\_\_\_
- 10 Shareholder's share of the amount on Part II, line 4 \_\_\_\_\_

Part IV Partner's Share of Credit

Complete lines 11 through 14 separately for each partner.  
Furnish each partner with a copy of the completed Form 319.

- 11 Name of partner \_\_\_\_\_
- 12 Partner's TIN \_\_\_\_\_
- 13 Partner's share of the amount on Part I, line 3 \_\_\_\_\_
- 14 Partner's share of the amount on Part II, line 4 \_\_\_\_\_

Part V Available Credit Carryover for Taxpayer as Builder of House or Dwelling Unit

		(a)	(b)	(c)	(d)	(e)	(f)
15	Carryover credit from taxable year ending						
16	Original credit amount						
17	Amount previously used						
18	Tentative carryover - subtract line 17 from line 16						
19	Amount transferred - enter total amount from Form(s) 319-2, column (e)						
20	Available carryover - subtract line19 from line 18						
21	Total available carryover						



Part VI Available Credit Carryover for Taxpayer as Purchaser or Transferee of House or Dwelling Unit

	(a)	(b)	(c)	(d)
	Carryover credit from taxable year ending	Original credit amount	Amount previously used	Available carryover - subtract column (c) from column (b)
22	2002	10,000	9,800	200
23				
24				
25				
26				
27	Total available carryover . . . . .			200

Part VII Total Available Credit

28

Current year's credit for taxpayer that built the house or dwelling unit. Individuals, corporations, or S corporations - enter the amount from Part I, line 3. S corporation shareholders - enter the amount from Part III, line 9. Partners of a partnership- enter the amount from Part IV, line 13 . . . . .

28

29

Current year's credit for purchaser or transferee of house or dwelling unit. Individuals, corporations, and S corporations - enter the amount from Part II, line 4. S corporation shareholders - enter the amount from Part III, line 10. Partners of a partnership - enter the amount from Part IV, line 14 . . . . .

29

30

Available credit carryover for taxpayer as builder of house or dwelling unit - enter from Part V, line 21, column (f) . . . . .

30

31

Available credit carryover for taxpayer as purchaser or transferee of house or dwelling unit - enter amount from Part VI, line 27, column (d) . . . . .

31

200

32

Total available credit - add lines 28, 29, 30, and 31. Enter the total here and on Form 300, Part I, line 13, or Form 301, Part I, line 14 . . . . .

32

200

For the calendar year 2004, or fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_.

Attach to your return

NAME(S) AS SHOWN ON FORM 140, 140PY, 140NR, 140X, 120, 120A, 120S OR 120X

YOUR SOCIAL SECURITY NO. OR FEDERAL EMPLOYER ID NO.

TEST N BLOWNAPART

400-00-7504

**Available Credit Carryover From Taxable Year 1999**

<b>1</b>	Original Credit Amount from Taxable Year 1999 . . . . .	<b>1</b>	8,000	00
<b>2</b>	Amount Previously Used . . . . .	<b>2</b>	7,700	00
<b>3</b>	Available Carryover: Subtract line 2 from line 1 and enter the amount . . . . .	<b>3</b>	300	00

- Individuals also enter this amount on Arizona Form 301, Part I, line 20.

- Corporations, including S corporations that elected to take the credit, enter this amount on Arizona Form 300, Part I, line 16.

Vehicle Refueling Apparatus Credit

For the calendar year 2004, or

fiscal year beginning\_\_\_\_\_ and ending \_\_\_\_\_.

Attach to your return

NAME(S) AS SHOWN ON FORM 140, 140PY, 140NR, 140X, 120, 120A, 120S OR 120X

YOUR SOCIAL SECURITY NO. OR FEDERAL EMPLOYER I.D. NO.

TEST N BLOWNAPART

400-00-7504

Available Credit Carryover From Taxable Year 1999

1	Original Credit Amount from Taxable Year 1999 . . . . .	1	9,100	00
2	Amount Previously Used . . . . .	2	8,800	00
3	Available Carryover: Subtract line 2 from line 1 and enter the amount . . . . .	3	300	00

- Individuals also enter this amount on Arizona Form 301, Part I, line 21.
- Corporations, including S corporations that elected to take the credit, enter this amount on Arizona Form 300, Part I, line 17

For the calendar year 2004, or fiscal year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

Attach to your return

NAME(S) AS SHOWN ON FORM 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X or 165

YOUR SOCIAL SECURITY NO. OR FEDERAL EMPLOYER ID NO.

TEST N BLOWNAPART

400-00-7504

**Part I Available Credit Carryover**

	(a) Carryover Credit From Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover Subtract column (c) from column (b) or see instructions if required to complete Part VIII.
1	1999	\$	\$	\$
2	2000	\$	\$	\$
3	2001	\$ 2,000	\$ 1,900	\$ 100
4	TOTAL AVAILABLE CARRYOVER- . . . . . 4			\$ 100

\* Individuals, enter this amount on Arizona Form 301, Part I, line 22.

\* Corporations, including S corporations that elected to take the credit, enter this amount on Arizona Form 300, Part I, line 18.

**Part II Credit Recapture for NEVs Used on a Golf Course for Other Than Maintenance Purposes  
(Applicable to NEVs purchased or leased on or after July 1, 2000.)**

- 5 Enter the number of NEVs purchased or leased on or after July 1, 2000, for which a credit was claimed, that were used on a golf course for purposes other than maintenance. Also, complete Form 328-P . . . . . 5

- 6 Enter the Vehicle Identification Number (VIN) for each NEV purchased on or after July 1, 2000, for which a credit was claimed, that was used on a golf course for other than maintenance purposes . . . . . 6

- 7 Enter the taxable year in which each NEV was purchased or leased . . . . . 7

- 8 Enter the amount of credit for which each NEV was eligible 8

- 9 Amount of credit subject to recapture (100%): Add the amounts on line 8 in each column, and enter the result . . . . 9  
This will be used in Part IV.

VEHICLE 1	VEHICLE 2	VEHICLE 3
\$	\$	\$
		00

**Part III Credit Recapture for NEV Owners That No Longer Own the NEV or That No Longer Have the NEV Registered in Arizona (applicable to NEVs purchased or leased on or after January 1, 2000)**

- 10 Enter the number of NEVs for which you claimed a credit that are no longer eligible for the credit. Do not enter the same vehicles here that you entered on line 5 . . . . . 10

- 11 Enter the Vehicle Identification Number (VIN) for each NEV that no longer qualifies for the credit. Do not enter the same NEV here that you entered on line 6 . . . . . 11

- 12 Enter the date on which the NEV was placed into service . 12

- 13 Enter the date on which the event that caused the recapture occurred . . . . . 13

- 14 Enter the amount of credit for which each NEV was eligible 14

- 15 Amount of credit subject to recapture: If the date on line 13 is within 12 months from the date on line 12, multiply the amount on line 14 by 100% (1). If the date on line 13 is more than 12 months but within 24 months from the date on line 12, multiply the amount on line 14 by 66 2/3% (.666). If the date on line 13 is more than 24 months but within 36 months from the date on line 12, multiply the amount on line 14 by 33 1/3% (.333) . . . . . 15

- 16 Add the amounts on line 15 in each column, and enter the result . . . . . 16  
Go to Part IV.

VEHICLE 1	VEHICLE 2	VEHICLE 3
\$	\$	\$
\$	\$	\$
		00

Part IV Total Recapture

17 Add the amount on Part II, line 9 and on Part III, line 16, and enter the total . . . . . 17 00

Part V Lessor/Lessee Information for Credit Recapture

18 Have you entered into a lease agreement for any NEV listed on line 6 or line 11 that provides that the lessor may share the credit with the lessee? See instructions . . . . . Yes No  
If you answered, "No", skip lines 19 through 25.  
If you answered, "Yes", complete lines 19 through 25.

19 Is this form being completed by the lessor or the lessee? Check the applicable box . . . . . Lessor Lessee  
If this form is being completed by the lessor and you have entered into lease agreements with multiple lessees for NEVs listed on line 6 or line 11, complete a separate schedule for each lease that shows the information requested on lines 20 through 25 below. Attach these schedules to Form 328 when you file your return.

20 Name of lessor: \_\_\_\_\_  
21 Lessor's TIN: \_\_\_\_\_  
22 Lessor's share of the amount of credit recapture on Part IV, line 17 . . . . . 22 00  
23 Name of lessee: \_\_\_\_\_  
24 Lessee's TIN: \_\_\_\_\_  
25 Lessee's share of the amount of credit recapture on Part IV, line 17 . . . . . 25 00

Part VI S Corporation Shareholder Information for Credit Recapture

26 If the credit was passed through from an S corporation to its shareholders, the S corporation must complete lines 26a through 26c separately for each shareholder.  
26a Name of shareholder: \_\_\_\_\_  
26b Shareholder's TIN: \_\_\_\_\_  
26c Shareholder's share of the amount on Part IV, line 17, or Part V, line 22 (if the S corporation is a lessor), or Part V, line 25 (if the S corporation is a lessee) . . . . . 26c 00

Part VII Partnership Partner Information for Credit Recapture

27 If the credit was passed through from a partnership to its partners, the partnership must complete lines 27a through 27c separately for each partner.  
27a Name of partner: \_\_\_\_\_  
27b Partner's TIN: \_\_\_\_\_  
27c Partner's share of the amount on Part IV, line 17; or Part V, line 22 (if the partnership is a lessor); or Part V, line 25 (if the partnership is a lessee) . . . . . 27c 00

Part VIII All Taxpayers Subject to the Recapture

28 Enter the taxable year(s) in which you took a credit or credit carryover for each disqualified NEV . . . . . 28  
29 Enter the total amount of credit originally allowable for each disqualified NEV. If you were a lessor, lessee, partner, or an S corporation shareholder, enter that portion of the allowable credit that was originally allocated to you . . . . . 29 00  
30 Enter the total amount of the credit to be recaptured . . . . . 30 00  
· Individuals, corporations, and S corporations, enter the amount from Part IV, line 17; or if a lessor, enter the amount from Part V, line 22; or if a lessee, enter the amount from Part V, line 25.  
· S corporation shareholders, enter the amount from Part VI, line 26c.  
· Partners of a partnership, enter the amount from Part VII, line 27c.  
31 Subtract line 30 from line 29, and enter the result. This is the amount of credit allowable on disqualified NEVs . . . . . 31 00  
32 Amount of credit on line 29 applied to your 2000, and/or 2001, and/or 2002, and/or 2003 tax liability . . . . . 32 00  
33 Subtract line 32 from line 31, and enter the result . . . . . 33 00

If the result is a positive number, this is the amount of credit carryover remaining that you may use this year and in future taxable years. If a positive number, enter that amount on Part I, line 2 or line 3, column (d).

If the result is a negative number, this is the amount of credit that you have already taken that you must recapture. If a negative number, enter "zero" on Part I, line 2 or line 3, column d.

· Individuals, also enter this amount as a positive number on Form 301, Part II, line 30.  
· Corporations, including S corporations that elected to claim the credit, also enter this amount as a positive number on Form 300, Part II, line 24.

## 2004 MICHIGAN Individual Income Tax Barcode Datasheet

This datasheet is **PAGE 1** of your individual income tax return and/or home heating credit claim. You must staple this datasheet to the top of your return/claim to be complete and to speed the processing.



Mail the **original** datasheet and **original** return/claim (not photocopies) to the address on your return/claim.

Note: If you make a correction to any of your tax data, you must reprint this datasheet to capture the corrected information in the barcode.

### Office Use Only

☐

MI-1040  
included

☐

MI-1040CR-7  
included

## TAXPAYER IDENTIFICATION

Filer's First Name <b>TEST</b>	M.I. <b>N</b>	Last Name <b>BLOWNAPART</b>	Filer's Social Security Number <b>400-00-7504</b>
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security Number
Home Address (No., Street, P.O. Box or Rural Route) <b>781 WATERLOO WAY</b>			
City or Town <b>NAPOLEON</b>	State <b>MI</b>	ZIP Code <b>49261</b>	

**2004 MICHIGAN Individual Income Tax Return MI-1040****Return is due April 15, 2005.**

Type or print in blue or black ink.

PLACE LABEL HERE	▶1. Filer's First Name <b>TEST</b>		M.I. <b>N</b>	Last Name <b>BLOWNAPART</b>		▶2. Filer's Social Security No. <b>400-00-7504</b>	
	If a Joint Return, Spouse's First Name		M.I.	Last Name		▶3. Spouse's Social Security No. <b>400-00-7596</b>	
	Home Address, (No, Street, P.O. Box or Rural Route) <b>781 WATERLOO WAY</b>						▶4. School District Code (5 digits - see page 45)
	City or Town <b>NAPOLEON</b>		State <b>MI</b>	ZIP Code <b>49261</b>			

**VOLUNTARY CONTRIBUTIONS.** You may contribute to the Military Family Relief Fund on page 2 of this return.

▶5. <b>STATE CAMPAIGN FUND</b> Check this box if you (or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund. a. You <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Spouse <input type="checkbox"/> Yes <input type="checkbox"/> No		▶6. <b>FARMERS, FISHERMEN OR SEAFARERS</b> <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing or seafaring.	
▶7. <b>FILING STATUS.</b> Check one. a. <input type="checkbox"/> Single b. <input type="checkbox"/> Married, filing jointly c. <input checked="" type="checkbox"/> Married, filing separately* * If you check box "c," complete line 3 and enter spouse's name below: <b>FREDA T BLOWNAPART</b>		▶8. <b>RESIDENCY.</b> Check one. a. <input checked="" type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident* c. <input type="checkbox"/> Part-Year Resident* * If you check box "b" or "c," you must complete and attach Schedule NR.	

▶9. **EXEMPTIONS.** If someone else can claim you and/or your spouse as a dependent, check box "a" and/or "b," complete the worksheet on page 11, and enter the amount from your worksheet in box "c."

▶ a. <input type="checkbox"/> You	▶ b. <input type="checkbox"/> Spouse	9c.		.00
d. Number of exemptions you claimed on your 2004 federal return	▶ 9d.	3	x \$3,100	9,300.00
e. Number of individuals (claimed in 9d) 65 or older who qualify for a special exemption	▶ 9e.	1	x \$2,000	2,000.00
f. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled	▶ 9f.		x \$2,000	.00
g. Number of children ages 18 and under you claimed as Michigan exemptions	▶ 9g.	1	x \$600	600.00
h. If your unemployment compensation is 50% or more of your AGI (amount claimed on line 10) check the box and enter \$2,000	▶ 9h.	<input type="checkbox"/> (x)	\$2,000	.00
i. Add lines 9c, 9d, 9e, 9f, 9g, and 9h. Enter here and on line 15	9i.			11,900.00
10. Adjusted gross income from your U.S. 1040, 1040A, 1040EZ or 1040NR (see p. 11)	▶ 10.			490,152.00
11. Additions (from MI-1040 Schedule 1, line 7)	▶ 11.			10,428.00
12. Total. Add lines 10 and 11	12.			500,580.00
13. Subtractions (from MI-1040 Schedule 1, line 20)	▶ 13.			10,800.00
14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0"	14.			489,780.00
15. Exemption allowance. Enter the amount from line 9i or Schedule NR, line 20	▶ 15.			11,900.00
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0"	16.			477,880.00
17. Tax. Multiply line 16 by 3.95% (.0395). Enter here and carry amount to line 18	17.			18,876.00

**DIRECT DEPOSIT**Deposit your refund directly into  
your bank account! See pg. 14  
and complete a, b & ca. Routing  
Number ▶

0 1 2 4 5 6 7 7 8

b. Account  
Type: ▶(1) ☐ Checking (2) ☒ Savingsc. Account  
Number ▶

8 8 2 3 2 1 0 1

+ 1024 2004 05 01 27 1

Continue and sign on page 2.

Filer's Social Security Number

400-00-7504

18. Enter amount of tax from line 17 . . . . .	18.	18,876	.00
<b>NONREFUNDABLE CREDITS</b>			
19. Income tax paid to Michigan cities (see p. 12) . . . . . ▶19a.		.00	19b.
20. Public contributions (see p. 12) . . . . . ▶20a.		.00	20b.
21. Community foundations. Enter code from p. 44 ▶ <input type="text"/> . . . . . ▶21a.		.00	21b.
22. Homeless Shelter/Food Bank cash contributions (see p. 12) . . . . . ▶22a.		.00	22b.
23. Income tax paid to another state. Attach a copy of the return . . . . . 23a.		.00	▶23b.
24. Michigan Historic Preservation Tax Credit. Attach Form 3581 . . . . . ▶24a.		.00	▶24b.
25. College Tuition and Fees Credit. Attach Schedule CT . . . . . ▶25.		.00	
26. Total nonrefundable credits. Add lines 19b, 20b, 21b, 22b, 23b, 24b, and 25 . . . . . 26.			.00
27. Income tax. Subtract line 26 from line 18. If line 26 is greater than line 18, enter "0" . . . . . ▶27.		18,876	.00
28. Military Family Relief Fund. Enter your contribution amount (\$1 minimum) here . . . . . ▶28.			.00
29. Use Tax. ▶ a. <input checked="" type="checkbox"/> No use tax due ▶ b. <input type="checkbox"/> Amount from Worksheet 1, line 3, on p. 10 . . . . . ▶29.			.00
30. Add lines 27, 28, and 29 . . . . . 30.		18,876	.00

**REFUNDABLE CREDITS AND PAYMENTS**

31. Property Tax Credit. Attach MI-1040CR or MI-1040CR-2 . . . . . ▶31.		.00	
32. Farmland Preservation Credit. Attach MI-1040CR-5 . . . . . ▶32.		.00	
33. Qualified Adoption Expenses. Attach MI-8839 . . . . . ▶33.		.00	
34. Michigan Tax Withheld. Attach Schedule W (do NOT attach W-2s) . . . . . ▶34.		805	.00
35. Estimated tax, extension payments and 2003 credit forward . . . . . ▶35.			.00
36. Total refundable credits and payments. Add lines 31 through 35 . . . . . 36.		805	.00
<b>REFUND OR TAX DUE</b>			
37. If line 36 is less than line 30, enter TAX DUE . . . . . ▶ <input type="text"/> <b>PAY</b> ▶37.		18,071	.00
38. If line 36 is greater than line 30, subtract line 30 from line 36. You overpaid this amount . . . . . 38.			.00
39. Amount of line 38 to be credited to your 2005 estimated tax . . . . . ▶39.			.00
40. Subtract line 39 from line 38 . . . . . <b>REFUND</b> ▶40.			.00

<b>Deceased Taxpayers.</b> If Filer and/or Spouse died after December 31, 2003, check the appropriate box below. ▶ <input type="checkbox"/> Filer is Deceased ▶ <input type="checkbox"/> Spouse is Deceased		<b>Preparer Certification.</b> I declare under penalty of perjury that this return is based on all information of which I have any knowledge. ▶ Preparer's SSN, PTIN or FEIN _____ ▶ Preparer's Name (print or type) _____ Preparer's Address (print or type) _____	
<b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.			
Filer's Signature	Date		
	11-08-2004		
Spouse's Signature	Date		
▶ I authorize Treasury to discuss my return with my preparer. Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>			

Refund, Credit or zero returns. Mail your return to:

Pay amount on line 37. Mail your check and return to:

Michigan Department of Treasury, P.O. Box 30726, Lansing, MI 48909-8226

Michigan Department of Treasury, P.O. Box 30727, Lansing, MI 48909-8227

Make checks payable to "State of Michigan." Print your Social Security number and "2004 income tax" on the front of your check. Do not staple your check to the return. Keep a copy of your return and all supporting schedules for six years.



**2004 MICHIGAN MI-1040 Schedule 1**

Type or print in blue or black ink.

Attach to Form MI-1040.

**Attachment Sequence No. 01**

Filer's First Name <b>TEST</b>	M.I. <b>N</b>	Last Name <b>BLOWNAPART</b>	Filer's Social Security No.  <b>400-00-7504</b>
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security No.

**Additions to Income**

1. Gross interest and dividends from obligations issued by states other than Michigan or their political subdivisions . . . . .	1.		.00
2. Deduction for taxes on, or measured by, income including self-employment tax taken on your federal return (see page 14) . . . . .	2.	<b>10,428</b>	.00
3. Gains from Michigan column of MI-1040D and MI-4797 . . . . .	3.		.00
4. Losses attributable to other states (see pages 14-15) . . . . .	4.		.00
5. Net loss from federal column of your Michigan MI-1040D or MI-4797 . . . . .	5.		.00
6. Other (see page 15). <b>Describe:</b> _____	6.		.00
7. <b>Total additions.</b> Add lines 1 through 6. Enter here and on MI-1040, line 11 . . . . .	7.	<b>10,428</b>	.00

**Subtractions from Income**

8. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. (Attach U.S. Schedule B if over \$5,000.) . . . . .	8.		.00
9. Military pay from U.S. Armed Forces included in MI-1040, line 10 (attach Schedule W). (Include retirement pay on line 12 of this schedule) . . . . .	9.	<b>10,800</b>	.00
10. Gains from federal column of Michigan MI-1040D and MI-4797 . . . . .	10.		.00
11. Income attributable to another state. <b>Explain type and source:</b> _____	11.		.00
12. Retirement or pension benefits included in MI-1040, line 10. (Include military retirement here.) See exceptions, page 15-16. <b>Name of payer:</b> _____	12.		.00
13. Dividend/interest/capital gains deduction for senior citizens (see page 16) . . . . .	13.		.00
14. Social Security benefits from U.S. 1040, line XXX or U.S. 1040A, line XXX . . . . .	14.		.00
15. Income earned while a resident of a renaissance zone. <b>Name of zone:</b> _____	15.		.00
16. Michigan state and local income tax refunds received in 2004 and included in MI-1040, line 10 . . . . .	16.		.00
17. Michigan Education Savings Program . . . . .	17.		.00
18. Michigan Education Trust . . . . .	18.		.00
19. Miscellaneous subtractions (see page 16) Describe: _____	19.		.00
20. <b>Total subtractions.</b> Add lines 8 through 19. Enter here and on MI-1040, line 13 . . . . .	20.	<b>10,800</b>	.00

**You must file an official Department of Treasury form for MI-1040 Schedule 1 or a Treasury-approved substitute. You may also file a photocopy of this form.**

2004 MICHIGAN Withholding Tax Schedule

Issued under authority of P.A. 281 of 1967.

**INSTRUCTIONS:** If you had Michigan income tax withheld in 2004, you must complete a Withholding Tax Schedule (Schedule W) to claim the withholding on your Individual Income Tax Return (MI-1040, line 34). Attach your completed Schedule W to your MI-1040 form. See complete instructions. **Type or print in blue or black ink.**

Attachment Sequence No. 13

Filer's First Name	M.I.	Last Name	Filer's Social Security Number  400-00-7504
TEST	N	BLOWNAPART	
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security Number

TABLE 1: MICHIGAN TAX WITHHELD ON W-2 or W-2G FORMS

▶ A. Enter "X" if for: <u>You or Spouse</u>	▶ B. Box b - Employer's federal identification number	C. Employer's name	D. Box 1 - Wages, tips, other compensation	▶ E. Box 17 - Michigan income tax withheld	F. Box 19 - City income tax withheld
X	38-3838196	WELDERS R WE	11,500.00	805.00	.00
			.00	.00	.00
			.00	.00	.00
			.00	.00	.00
			.00	.00	.00
			.00	.00	.00
			.00	.00	.00
			.00	.00	.00
			.00	.00	.00
			.00	.00	.00
Enter total from additional Schedule Ws (if applicable) . . . . .				.00	.00
1. SUBTOTAL. Enter total of Table 1, columns E and F. Carry total from column F to the City Income Tax Worksheet in the MI-1040 Instruction Book . . . . . 1.				805.00	.00

TABLE 2: MICHIGAN TAX WITHHELD ON 1099, 1099R, 1099G and MI-NR-K1 FORMS

▶ A. Enter "X" if for: <u>You or Spouse</u>	▶ B. Employer's federal identification number	C. Employer's name	D. Taxable pension distribution, misc. income, etc. (see instr.)	▶ E. Michigan income tax withheld	F. Box 7 - Distribution Code (1099R only)
			.00	.00	
			.00	.00	
			.00	.00	
			.00	.00	
			.00	.00	
			.00	.00	
			.00	.00	
Enter total from additional Schedule Ws (if applicable) . . . . .				.00	
2. SUBTOTAL. Enter total of Table 2, column E . . . . . 2.				.00	
3. TOTAL. Add line 1 and line 2, column E. Carry total to your MI-1040, line 34 . . . . . ▶ 3.				805.00	

**2004 MICHIGAN Individual Income  
Tax Declaration for E-file MI-8453**

IRS Declaration Control Number (DCN)

 00 — 5 6 0 0 0 0 — 0 7 5 0 4 — 5

1. Filer's First Name <b>TEST</b>	M.I. <b>N</b>	Last Name <b>BLOWNAPART</b>	2. Filer's Social Security Number <b>400-00-7504</b>
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security Number
Home Address (No., Street, P.O. Box or Rural Route) <b>781 WATERLOO WAY</b>			
City or Town <b>NAPOLEON</b>		State <b>MI</b>	ZIP Code <b>49261</b>

STATE OF MICHIGAN

**PART 1: TAX RETURN INFORMATION (Whole Dollars Only)**

3. Total federal adjusted gross income (Form MI-1040, line 10) . . . . .	3.	490,152.00
4. Total Michigan tax (Form MI-1040, line 27) . . . . .	4.	18,876.00
5. Michigan income tax withheld (Form MI-1040, line 34) . . . . .	5.	805.00
6. Tax due (Form MI-1040, line 37) . . . . .	6.	18,071.00
7. Refund (Form MI-1040, line 40) . . . . .	7.	.00
8. Homestead Property Tax Credit (Form MI-1040CR, line 35; Form MI-1040CR-2, line 30) . . . . .	8.	.00
9. Home Heating Credit (Form MI-1040CR-7, line 41) . . . . .	9.	.00

**PART 2: DECLARATION OF TAXPAYER**

I declare under penalty of perjury that I have compared the information on my return with the information I have provided to my electronic return originator, if applicable, and the amounts above agree with the amounts shown on my 2004 Michigan income tax return (Form MI-1040). To the best of my knowledge, my return is true and complete. I consent that my return and accompanying schedules and statements be sent electronically to the Internal Revenue Service (IRS) and subsequently by the IRS to the Michigan Department of Treasury.			
Filer's Signature	Date <b>11-08-2004</b>	Spouse's Signature	Date

**PART 3: DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER**

I declare that I have reviewed the above taxpayer's return and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the taxpayer's signature on this form. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and the Michigan Department of Treasury, and have followed all other requirements described in IRS Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2004), and any requirements specified by the Michigan Department of Treasury. If I am also the preparer, under penalty of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements and, to the best of my knowledge, they are true and complete. This declaration is based on all information of which I have knowledge.		
ERO's Signature	Date Signed <b>11-08-2004</b>	ERO is (check all that apply): <input type="checkbox"/> Preparer <input type="checkbox"/> Self-Employed
Firm's Name (or yours if self-employed) and Address <b>PATS TESTING</b> <b>123 MAIN ST</b> <b>FRANKLIN NC 28734</b>		FEIN or PTIN <b>56-0000000</b>
I declare under penalty of perjury that I have examined this taxpayer's return and accompanying schedules and statements and, to the best of my knowledge, they are true and complete. This declaration is based on all information of which I have knowledge.		
Preparer's Signature	Date Signed	Preparer is: <input type="checkbox"/> Self-Employed
Preparer's Name and Address		FEIN or PTIN

## Michigan e-file Payment Voucher

Mail this form with e-file payments only. Do not file with your paper return.

MAIL TO:

Michigan Department of Treasury  
P.O. Box 30774  
Lansing, MI 48909-8274

Mail this form with e-file payments only. Do not file with your paper return.-----  
Detach here and mail with your payment. Do not fold or staple the voucher.  
-----

Michigan Department of Treasury (Rev. 10-04)

**2004 MICHIGAN  
MI-1040-V e-file Payment Voucher****2004  
MI-1040- V**

Issued under authority of P.A. 281 of 1967.

Use this form if you e-file your Michigan individual income tax return.  
Do not use this form to make any other payments to the State of Michigan.

<b>1.</b> Filer's Name(s) (first, middle initial, last) and Home Address (street, city, state, ZIP code)  TEST N BLOWNAPART  781 WATERLOO WAY NAPOLEON MI 49261	<b>2.</b> Filer's Social Security Number 400-00-7504	Spouse's Social Security Number
	<b>WRITE PAYMENT AMOUNT HERE</b> 	<b>\$</b> 18,071 .00
	<b>MAIL TO:</b> Michigan Department of Treasury P.O. Box 30774 Lansing, MI 48909-8274	Make check payable to "State of Michigan." Print your Social Security number and "2004 Michigan income tax" on the front of your check.

DO NOT WRITE IN THIS SPACE

# 2004 MICHIGAN Single Business Tax Annual Return

<b>▶1.</b> This return is for calendar year <b>2004</b> or for the following tax year Beginning Date      Ending Date <div> <div>month</div> <div>year</div> <div>2004</div> </div> <div> <div>month</div> <div>year</div> </div>		<b>▶5.</b> Federal Employer ID Number (FEIN) or TR Number  <div>56-1112223</div>	
<b>2.</b> Name (Type or Print) <b>TEST N BLOWNAPART</b> DBA <b>MISSILE MANIA</b> Street Address <b>781 WATERLOO WAY</b> City, State, ZIP Code <b>NAPOLEON MI 49261</b>		<b>▶6.</b> If discontinued, enter effective date  7. Business Start Date  8. Principal Business Activity <b>MISSILE MANUFACTURE</b>	
<b>▶3.</b> Check this box if filing a Michigan consolidated return. <input type="checkbox"/> Enter authorization number _____		<b>▶9.</b> Organization Type (check one) a. <input checked="" type="checkbox"/> Individual c. <input type="checkbox"/> Professional Corporation e. <input type="checkbox"/> Other Corporation g. <input type="checkbox"/> Limited Liability Company-Corporation b. <input type="checkbox"/> Fiduciary d. <input type="checkbox"/> S Corporation f. <input type="checkbox"/> Partnership/LLC-Partnership	
<b>▶4.</b> Check this box if you are a member of a controlled group (see instructions). <input type="checkbox"/>			

**62. PAYMENT.** Enter amount from page 2, line 58 . . . . . **PAY THIS AMOUNT ▶ 62.** 10687.00

**TAX BASE**34. Enter amount from line 32 or 33, whichever applies . . . . . 34. 730000 .00**ADJUSTMENTS**35. Recapture of capital acquisition deduction from C-8000D, line 19 . . . . . ► 35. .00

36. ADJUSTED TAX BASE BEFORE loss deduction and statutory exemption.

Add line 34 and line 35. If line 35 is negative, subtract . . . . . ► 36. 730000 .00If negative, this is a business loss carryforward; **do not complete lines 37 through 42. Enter zero on line 43.**37. Business loss deduction . . . . . 37. .0038. **Adjusted Tax Base Before Statutory Exemption.** Subtract line 37 from line 36 . . . . . 38. 730000 .00**STATUTORY EXEMPTION - Complete and attach Form C-8043, Statutory Exemption Schedule.**39. Allowable statutory exemption, from C-8043, line 16 . . . . . 39. .0040. **Adjusted Tax Base.** Subtract line 39 from line 38. Check if C-8000G is attached . . . . . ► a. ☐ . . . 40. 730000 .00**REDUCTIONS, NONREFUNDABLE CREDITS, AND TAX**41. Reduction to adjusted tax base, if applicable. See instructions for Form C-8000S . . . . . 41. 105000 .00**Check the method being used:** ► ☐ **Compensation Reduction OR** ► ☒ **Gross Receipts Reduction**42. Taxable base. Subtract line 41 from line 40. If the gross receipts short-method was used, enter the amount from C-8000S, line 14 . . . . . 42. 625000 .0043. **Tax Before All Credits.** Multiply line 42 by 1.9% (.019) . . . . . ► 43. 11875 .00**If you are not taking the Investment Tax Credit on C-8000ITC, enter the amount from line 43 on line 44.**44. **Tax After Investment Tax Credit.** Enter the amount from C-8000ITC, line 37 . . . . . ► 44. 11875 .00**The small business and contribution credits are computed on Form C-8000C and/or C-8009. Complete Form C-8000C and/or C-8009 before continuing. If not filing Form C-8000C or C-8009, enter the amount from line 44 on line 45.**45. Enter the amount from C-8000, line 44, C-8000C, lines 19, 26 or 36 or C-8009, line 33 or 34 . . . . . 45. 11875 .0046. Unincorporated/S Corp. credit. Multiply line 45 by percent from page 15 . . . . . 46. 1188 .0047. Nonrefundable credits from C-8000MC, line 82 . . . . . 47. .0048. Add lines 46 and 47 . . . . . 48. 1188 .0049. **Tax After Nonrefundable Credits.** Subtract line 48 from line 45 . . . . . ► 49. 10687 .00**PAYMENTS, REFUNDABLE CREDITS AND TAX DUE**50. Overpayment credited from 2003 . . . . . 50. .0051. Estimated tax payments . . . . . 51. .0052. Tax paid with request for extension . . . . . 52. .0053. Refundable credits from C-8000MC, line 14 . . . . . 53. .0054. Total. Add lines 50 - 53 . . . . . ► 54. .0055. **TAX DUE.** Subtract line 54 from line 49. If less than zero, leave blank . . . . . ► 55. 10687 .0056. Underpaid estimate penalty and interest from C-8020, line 28 or 40, whichever applies . . . . . 56. .0057. Annual return penalty at \_\_\_\_\_ % = .00 and interest = .00 . . . . . 57. .0058. If line 55 is blank, go to line 59. Otherwise, add lines 55 - 57; enter the amount here and on page 1, line 62. If line 54 is greater than the total of line 55 through 57, enter zero. . . . . 58. 10687 .00**OVERPAYMENT - REFUND OR CREDIT FORWARD**

59. Overpayment. Subtract line 49, and any penalty and interest due on lines 56 and 57, from line 54.

If less than zero, leave blank. See instructions . . . . . 59. .0060. Enter the amount of overpayment on line 59 to be refunded . . . . . ► 60. .0061. Enter the amount of overpayment on line 59 to be **credited forward** . . . . . ► 61. .00**TAXPAYER'S DECLARATION**

I declare under penalty of perjury that this return is true and correct to the best of my knowledge.

I authorize Treasury to discuss my return with my preparer. ☐ Yes ☒ No

Taxpayer's Signature

Print or Type Taxpayer's Name

Date

Title

**PREPARER'S DECLARATION**

I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's Signature

Print or Type Preparer's Name

Date

Business Address, Phone and Identification Number

**2004 MICHIGAN**  
**SBT Reductions to Adjusted Tax Base**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. Name <b>TEST N BLOWNAPART</b>	2. Federal Employer ID Number (FEIN) or TR Number <b>56-1112223</b>
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**NOTE:** Carry all percentages to six decimal places.**Short-Method filers complete lines 9 - 14 only.****PART 1: COMPENSATION REDUCTION**3. Total Compensation from C-8000, line 16 . . . . . 3. 175000 .004. Tax base from C-8000, line 32 . . . . . 4. 730000 .005. Divide line 3 by line 4 (maximum 100%) . . . . . 5. 23.9726 %

If line 5 is less than 63%, this reduction is not allowed.

- 63%6. Subtract 63% from line 5 (maximum 37%) . . . . . 6.                     %7. Adjusted tax base from C-8000, line 40 . . . . . 7. 730000 .00**8. Reduction to adjusted tax base.**

Multiply line 6 by line 7.

**Complete Part 2 and the Worksheet in these instructions. Use the****method that gives the greatest reduction . . . . .**8.                     .00**PART 2: GROSS RECEIPTS REDUCTION**9. Gross receipts from C-8000, line 10 . . . . . 9. 1250000.00

If taxable in another state, complete lines 10 and 11.

10. Enter percentage from C-8000H, line 16 or 19, whichever applies . . . . . 10.                     %11. Apportioned gross receipts. Multiply line 9 by line 10 . . . . . 11.                     .0012. Recapture of capital acquisition deduction from C-8000D, line 19 . . . . . 12.                     .00

Note: If gross proceeds reported on Form C-8000D are included in gross receipts on line 9, refer to the Notice to Single Business Tax Filers on page 75 to determine the adjusted amount to report on line 12.

13. Adjusted gross receipts.  
Add line 9 or 11, whichever applies, and line 12 . . . . . 13. 1250000.00**14. Gross receipts limitation.**

Multiply line 13 by 50% . . . . .

14. 625000 .00**Short-Method filers enter here and on C-8000, line 42 and indicate on C-8000, line 41 the Gross Receipts Reduction method.****Complete lines 15 and 16 only after Parts 1 and 2 have been completed****15. Reduction to adjusted tax base.** Subtract line 14 from line 7, then complete Part 3.

If line 15 is less than zero, the gross receipts reduction is not allowed . . . . .

15. 105000 .00**PART 3: SUMMARY**

16. Complete the Worksheet in the instructions for this form. Enter results from the Worksheet here and on

Form C-8000, line 41 . . . . .

16. 105000 .00

**MICHIGAN  
WORKSHEET****Worksheets for Lines 10 & 11 of MI8000  
Gross Receipts/Business Income**  
(keep for your records)**2004**

Name(s) as shown on return

Employer ID No or TR No.

**TEST N BLOWNAPART****56-1112223****WORKSHEET 1  
GROSS RECEIPTS/BUSINESS INCOME  
INDIVIDUALS AND FIDUCIARIES****PART 1: GROSS RECEIPTS**

1. U.S. 1040, Schedule C or C-EZ,  
gross receipts (net of returns) 1250000 .00
2. U.S. 1040, Schedule C,  
other income \_\_\_\_\_ .00
3. U.S. 1040, Schedule D,  
short and long term sales price \_\_\_\_\_ .00
4. U.S. 1040, Schedule E,  
a. Part I, total rents received \_\_\_\_\_ .00  
b. Total royalties received \_\_\_\_\_ .00
5. U.S. 4797, gross sales price,  
business assets \_\_\_\_\_ .00
6. Other receipts \_\_\_\_\_ .00
7. Total gross receipts  
Add lines 1 - 6. 1250000 .00

**PART 2: BUSINESS INCOME**

8. U.S. 1040, Schedule C or C-EZ,  
net profit or (loss) 475000 .00
9. U.S. 1040, Schedule D,  
gain or (loss)\* \_\_\_\_\_ .00
10. U.S. 1040, Schedule E,  
line XX rent and royalty  
income or (loss) \_\_\_\_\_ .00
11. U.S. 4797 gains or (loss)  
not included in Schedule D \_\_\_\_\_ .00
12. Other income \_\_\_\_\_ .00
13. Total business income  
Add lines 8 through 12. 475000 .00

\*U.S. 1040D and 4797: Report only gains or losses  
from assets used in your business activity. Do not  
include personal gains and losses.

**WORKSHEET 2  
GROSS RECEIPTS/BUSINESS INCOME  
CORPORATIONS****PART 1: GROSS RECEIPTS**

1. U.S. 1120 or 1120A, line xx \_\_\_\_\_ .00
2. U.S. 1120 or 1120A, lines X-X \_\_\_\_\_ .00
3. U.S. 1120 or 1120A, line XX \_\_\_\_\_ .00
4. U.S. 1120 or 1120A, Schedule D  
short and long term sales price \_\_\_\_\_ .00
5. U.S. 4797, gross sales price \_\_\_\_\_ .00
6. Add lines X - X \_\_\_\_\_ .00

**PART 2: BUSINESS INCOME**

Enter federal taxable income from U.S. 1120 or 1120A.

**WORKSHEET 3  
GROSS RECEIPTS/BUSINESS INCOME  
PARTNERSHIPS OR S CORPORATIONS****PART 1: GROSS RECEIPTS**

1. U.S. 1065 or U.S. 1120S  
a. Gross receipts (net of returns) \_\_\_\_\_ .00  
b. Other income/receipts \_\_\_\_\_ .00
2. U.S. 8825, gross income from  
real estate rentals \_\_\_\_\_ .00
3. U.S. 1065 or 1120S, Schedule D  
short and long term sales price \_\_\_\_\_ .00
4. U.S. 1065 or 1120S, Schedule K  
a. Gross other rental income \_\_\_\_\_ .00  
b. Interest, dividend, royalty income \_\_\_\_\_ .00  
c. Other income \_\_\_\_\_ .00
5. U.S. 4797, gross sales price  
business assets \_\_\_\_\_ .00
6. Other receipts \_\_\_\_\_ .00
7. Total gross receipts  
Add lines 1 - 6. \_\_\_\_\_ .00

**PART 2: BUSINESS INCOME**

8. U.S. 1065 or 1120S, Schedule K, Income (Loss)  
a. Ordinary income (loss) \_\_\_\_\_ .00  
b. Net real estate rental  
income (loss) \_\_\_\_\_ .00  
c. Net other rental  
income (loss) \_\_\_\_\_ .00  
d. Interest, dividend, & royalty income \_\_\_\_\_ .00  
e. Net short-term gain (loss) \_\_\_\_\_ .00  
f. Net long-term gain (loss) \_\_\_\_\_ .00  
g. Other portfolio income (loss) \_\_\_\_\_ .00  
h. Guaranteed payments to partners \_\_\_\_\_ .00  
i. Other net gain (loss)  
under section 1231 \_\_\_\_\_ .00  
j. Other income \_\_\_\_\_ .00
9. Total income or (loss)  
Add lines XX - XX. \_\_\_\_\_ .00
10. U.S. 1065 or 1120S, Schedule K, Deductions  
a. Charitable contributions \_\_\_\_\_ .00  
b. Section 179 expense \_\_\_\_\_ .00  
c. Deductions related to  
portfolio income \_\_\_\_\_ .00  
d. Other deductions \_\_\_\_\_ .00
11. Total deductions  
Add lines XX - XX. \_\_\_\_\_ .00
12. Total business income  
Subtract line XX from line XX. \_\_\_\_\_ .00

**Note: Limited liability companies should choose the appropriate worksheet based on their federal return.**



MAIL TO:

MICHIGAN DEPARTMENT OF TREASURY  
 DEPARTMENT 77889  
 DETROIT, MI 48277-0889

[www.michigan.gov/treasury](http://www.michigan.gov/treasury)

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**MICHIGAN**  
**SBT e-file Annual Return Payment Voucher**

**SBT-V**  
 4055 (Rev 9-04)

This form is issued under authority of PA 228 of 1975. See instructions for filing guidelines.

Taxpayer Name and Address (Street, City, State, ZIP Code)  TEST N BLOWNAPART 781 WATERLOO WAY NAPOLEON MI 49261	Year End Filing Date  200412	Federal Employer ID Number (FEIN) or TR Number  56-1112223
	<div style="display: flex; justify-content: space-between;"> <div> <b>WRITE PAYMENT AMOUNT HERE</b> </div> <div style="text-align: right;"> <b>\$ 10687.00</b> </div> </div>	
	<div style="display: flex;"> <div style="flex: 1;"> <b>MAIL TO</b>            Michigan Department of Treasury            Department 77889            Detroit, MI 48277-0889         </div> <div style="flex: 1; padding-left: 10px;">           Make checks payable to "State of Michigan." Write your FEIN or TR Number and the tax type on the check. Enclose the check and voucher. Do not fold or staple.         </div> </div>	

DO NOT WRITE IN THIS SPACE

MICHIGAN C-8000S

## MICHIGAN REDUCTION WORKSHEET

2004

(keep for your records)

Name(s) as shown on return

Your social security number

TEST N BLOWNAPART

400-00-7504

**Compensation Reduction Method**

1. Amount from C-8000S, line 8 . . . . . \_\_\_\_\_
2. Multiply line 1 by 1.9% (.019) . . . . . \_\_\_\_\_
3. Amount from C-8000ITC, line 31(if blank, enter zero) . . . . . \_\_\_\_\_
4. Tax reduction for this method. Add lines 2 and 3 . . . . . \_\_\_\_\_

**Gross Receipts Reduction Method**

5. Amount from C-8000S, line 15 . . . . . 105000
6. Tax reduction for this method: Multiply line 5 by .019 . . . . . 1995

**Straight Method**

7. Amount from C-8000ITC, line 27. If not claiming an ITC, enter zero. This is your tax reduction for this method. . . . . \_\_\_\_\_

**Compare lines 4, 6 and 7.**

- If line 4 is the greatest, enter amount from line 1 onto Form C-8000S, line 16; and onto C-8000, line 41. **"Check the Compensation Reduction box on Form C-8000, line 41".**
- If line 6 is greatest, enter amount from line 5 on Form C-8000S, line 16 and on Form C-8000, line 41. Check the **"Gross Receipts Reduction"** box on Form C-8000, line 41.
- If line 7 is greatest, enter zero on Form C-8000S, line 16 and Form C-8000, line 41. **Do not** check any box Form C-8000, line 41.

**THIS MESSAGE PAGE WILL NOT STOP EF FOR THE FEDERAL OR STATE RETURNS**

IT WILL ONLY STOP THE SINGLE BUSINESS TAX RETURN FROM BEING FILED ELECTRONICALLY.

CORRECT THE FOLLOWING ERRORS TO FILE THE SBT ELECTRONICALLY.

Name(s)	Social Security Number
TEST N BLOWNAPART	400-00-7504

0018 BUSCSN is missing from Michigan EF Screen. The is a business customer service number assigned to you by the "State of Michigan".

DO NOT MAKE UP A CSN NUMBER - RESULT REJECTED RETURN

In late November the Michigan Department of Treasury mailed Customer Service Numbers (CSN) to all active SBT taxpayers who have filed form C-8000, C-8030 (filed by registered taxpayers) or C-8044 in the last two years. This CSN is used in conjunction with shared secrets to sign your e-filed SBT return.

By giving your CSN to your preparer you are giving him/her authorization to file your SBT return electronically.

Please keep your CSN on file, as you will use the same number for future filings of your e-filed SBT returns.

For lost or misplaced CSN letters a replacement can be requested by calling (517) 636-4700.

0019 Gross receipts or adjusted gross receipts from most recently filed SBT return is missing. Enter this information on the Michigan EF screen.

0037 Preparer SSN OR PTIN is missing. This is setup by going to SETUP then Preparers

0038 Preparer NAME is missing. This is setup by going to SETUP then Preparer.

0039 Preparer PHONE is missing. This is setup by going to SETUP then firm.

0040 Preparer SIGNDATE is missing. This is setup by going to SETUP OPTIONS and select PRINT DATES OR insert date on the MISC SCREEN.

0042 The CSN number you keyed on Michigan EF screen must be 8 digits. Please read the FAQ screen for information on how to obtain a CSN number.

<b>a</b> Control number		OMB No. 1545-0008		<b>Safe, accurate, FAST! Use</b> <b>irs e-file</b>		Visit the IRS website at <b>www.irs.gov</b> .	
<b>b</b> Employer identification number <b>38-1425336</b>				<b>1</b> Wages, tips, other compensation <b>10,800</b>		<b>2</b> Federal income tax withheld <b>1,080</b>	
<b>c</b> Employer's name, address, and ZIP code <b>AIR FORCE - RECRUITING LUKE AFB</b>  <b>1350 EAST BROADWAY ROAD</b> <b>TEMPE AZ 85282</b>				<b>3</b> Social security wages <b>10,800</b>		<b>4</b> Social security tax withheld <b>670</b>	
				<b>5</b> Medicare wages and tips <b>10,800</b>		<b>6</b> Medicare tax withheld <b>157</b>	
				<b>7</b> Social security tips		<b>8</b> Allocated tips	
<b>d</b> Employee's social security number <b>400-00-7504</b>				<b>9</b> Advance EIC payment		<b>10</b> Dependent care benefits	
<b>e</b> Employee's first name and initial      Last name  <b>TEST N                      BLOWNAPART</b> <b>781 WATERLOO WAY</b> <b>NAPOLEON                      MI 49261</b>				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
				<b>13</b> Statutory employee   Retmnt. plan   Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>	
				<b>14</b> Other		<b>12c</b>	
						<b>12d</b>	
<b>f</b> Employee's address and ZIP code							
<b>15</b> State      Employer's state I.D. no. <b>AZ 382176</b>		<b>16</b> State wages, tips, etc. <b>10,800</b>		<b>17</b> State income tax <b>225</b>		<b>18</b> Local wages, tips, etc.	
						<b>19</b> Local income tax	
						<b>20</b> Locality name	

Form **W-2 Wage and Tax Statement**

**2004**

Department of the Treasury-Internal Revenue Service

**Copy B - To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.



## Child Tax Credit Worksheet

Keep for your records.

Name(s) as shown on return

Your social security number

TEST N BLOWNAPART

400-00-7504

## Before you begin:

If you received (before offset) an advance payment of the child tax credit and you filed a joint return for 2003, you and your spouse are each considered to have received one-half of the payment.

If you received Notice 1319, have it available. The notice shows the amount of your advance payment (before offset). If you do not have Notice 1319, you check the amount of your advance payment (before offset) on the IRS website at [www.irs.gov](http://www.irs.gov). You will need to enter your SSN, your 2003 filing status, and the total number of exemptions you claimed on line 6d of your 2003 Form 1040 or Form 1040A.

## Part 1

1. Number of qualifying children: 1 X \$1,000. Enter the result. 1 1,000
2. Enter the amount, if any, of your advance child tax credit (before offset). 2 \_\_\_\_\_
3. Is line 1 less than line 2?  
☐ **Yes. STOP** You cannot take this credit. If line 2 is more than line 1, you do not have to pay back the difference.  
☒ **No.** Subtract line 2 from line 1. 3 1,000
4. Enter the amount from Form 1040, line 35, or Form 1040A, line 22. 4 490,152
5. **1040 Filers.** Enter the total of any -  
  - Exclusion of income from Puerto Rico, and
  - Amounts from Form 2555, lines 43 and 48; Form 2555-EZ, line 18; and Form 4563, line 15.**1040A Filers.** Enter -0-.  
5 \_\_\_\_\_
6. Add lines 4 and 5. Enter the total. 6 490,152
7. Enter the amount shown below for your filing status.  
  - Married filing jointly - \$110,000
  - Single, head of household, or qualifying widow(er) - \$75,000
  - Married filing separately - \$55,0007 55,000
8. Is the amount on line 6 more than the amount on line 7?  
☐ **No.** Leave line 8 blank. Enter -0- on line 9.  
☒ **Yes.** Subtract line 7 from line 6.  
 If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.).  
8 436,000
9. Multiply the amount on line 8 by 5% (.05). Enter the result. 9 21,800
10. Is the amount on line 3 more than the amount on line 9?  
☒ **No. STOP**  
 You cannot take the child tax credit on Form 1040, line 49, or Form 1040A, line 33. You also cannot take the additional child tax credit on Form 1040, line 65, or Form 1040A, line 42. Complete the rest of your Form 1040 or 1040A.  
☐ **Yes.** Subtract line 9 from line 3. Enter the result. 10 \_\_\_\_\_  
 Go to Part 2.

## Part 2

11. Enter the amount from Form 1040, line 43, or Form 1040A, line 28. 11 \_\_\_\_\_
12. Add the amounts from -  

Form 1040	or	Form 1040A	
Line 44			_____
Line 45		Line 29	+ _____
Line 46		Line 30	+ _____
Line 47		Line 31	+ _____
Line 48		Line 32	+ _____
Enter the total.			12 <u>                    </u>
13. Are you claiming any of the following credits?  
  - Adoption credit, Form 8839
  - Mortgage interest credit, Form 8396
  - District of Columbia first-time homebuyer credit, Form 8859☐ **No.** Enter the amount from line 12.  
☐ **Yes.** Complete the Line 13 Worksheet to figure the amount to enter here. 13 \_\_\_\_\_
14. Subtract line 13 from line 11. Enter the result. 14 \_\_\_\_\_
15. Is the amount on line 10 of this worksheet more than the amount on line 14?  
☐ **No.** Enter the amount from line 10.  
☐ **Yes.** Enter the amount from line 14. See the **TIP** below. 15

## TIP

You may be able to take the **additional child tax credit** on Form 1040, line 65, or Form 1040A, line 42, only if you answered "Yes" on line 15.

- First, complete your Form 1040 through line 64, or Form 1040A through line 41.
- Then, use Form 8812 to figure any additional child tax credit.

Enter this amount on Form 1040, line 49, or Form 1040A, line 33.

# Exemption Worksheet - Line 29 FORM 6251

Keep for Your Records

Name(s) as shown on Form 1040 <b>TEST N BLOWNAPART</b>		SSN <b>400-00-7504</b>
1.	Enter \$40,250 if single or head of household; \$58,000 if married filing jointly or qualifying widow(er); \$29,000 if married filing separately . . . . .	1. <u>29,000</u>
2.	Enter your alternative minimum taxable income (AMTI) from Form 6251, line 28 . . . . .	2. <u>519,152</u>
3.	Enter: \$112,500 if single or head of household; \$150,000 if married filing jointly or qualifying widow(er); \$75,000 if married filing separately . . . . .	3. <u>75,000</u>
4.	Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	4. <u>444,152</u>
5.	Multiply line 4 by 25% (.25) . . . . .	5. <u>111,038</u>
6.	Subtract line 5 from line 1. If zero or less, enter -0-. If this form is for a child under age 14, go to line 7 below. Otherwise, <b>stop here</b> and enter this amount on Form 6251, line 29, and go to Form 6251, line 30 . . . . . ▶	6. <u>0</u>
7.	Child's minimum exemption amount . . . . .	7. <u>\$5,600</u>
8.	Enter the <b>child's earned income</b> , if any (see instructions) . . . . .	8. <u>0</u>
9.	Add lines 7 and 8 . . . . .	9. <u>0</u>
10.	Enter the <b>smaller</b> of line 6 or line 9 here and on Form 6251, line 29, and go to Form 6251, line 30 . . . . ▶	10. <u>0</u>

# Deduction for Exemptions Worksheet - Form 1040, line 39

(Keep for your records)

Name(s) as shown on Form 1040

**TEST N BLOWNAPART**

Social Security Number

**400-00-7504**

1. Is the amount on Form 1040, line 35, more than the amount shown on line 4 below for your filing status?

☐

**No.**

**Stop.** Multiply \$3,100 by the total number of exemptions claimed on Form 1040, line 6d, and enter the result on line 39.

☒

**Yes.**

Continue

2. Multiply \$3,100 by the total number of exemptions claimed on Form 1040, line 6d . . . . . 2. 9,300

3. Enter the amount from Form 1040, line 35 . . . . . 3. 490,152

4. Enter the amount shown below for your filing status.

- Single - \$142,700
- Married filing jointly or qualifying widow(er) - \$214,050
- Married filing separately - \$107,025
- Head of household - \$178,350



. . . . . 4. 107,025

5. Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if married filing separately), **STOP**. You **cannot** take a deduction for exemptions . . . . .

5. 383,127

6. Divide line 5 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1) . . . . .

6. \_\_\_\_\_

7. Multiply line 6 by 2% (.02) and enter the result as a decimal . . . . . 7. \_\_\_\_\_

8. Multiply line 2 by line 7 . . . . . 8. \_\_\_\_\_

9. **Deduction for exemptions.** Subtract line 8 from line 2. Enter the result here and on Form 1040, line 39 . . . . .

9. \_\_\_\_\_



**Community Property State Married Filing  
Separate Allocation Worksheet**  
(Keep for your records)

**2004**

Name(s) as shown on return

Your social security number

**TEST N BLOWNAPART**

**400-00-7504**

	Total	Taxpayer	Spouse
1. Wages . . . . .	<u>22,300</u>	<u>22,300</u>	<u></u>
2. Interest . . . . .	<u>13,280</u>	<u>3,280</u>	<u>10,000</u>
3. Dividends . . . . .	<u></u>	<u></u>	<u></u>
4. State income tax refund . . . . .	<u></u>	<u></u>	<u></u>
5. Capital gains . . . . .	<u></u>	<u></u>	<u></u>
6. Pension income . . . . .	<u></u>	<u></u>	<u></u>
7. Total rents, royalties, partnership, estates, and trusts . . . . .	<u></u>	<u></u>	<u></u>
8. Other income . . . . .	<u>475,000</u>	<u>475,000</u>	<u></u>
9. Total income . . . . .	<u>510,580</u>	<u>500,580</u>	<u>10,000</u>
10. Total payments . . . . .	<u>2,380</u>	<u>2,380</u>	<u></u>

For the year Jan. 1-Dec. 31, 2004, or other tax year beginning

, 2004, ending

, 20

OMB. No. 1545-0074

## Label

(See instructions on page 16.)

## Use the IRS label.

Otherwise, please print or type.

L  
A  
B  
E  
L  
  
H  
O  
U  
S  
E

Your first name and initial

Last name

TEST N

BLOWNAPART

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 16.

Apt. no.

781 WATERLOO WAY

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

NAPOLEON

MI 49261

Your social security number

400-00-7504

Spouse's social security number

400-00-7596

▲ Important! ▲

You must enter your SSN(s) above.

## Presidential Election Campaign (See page 16.)

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? . . . . .

You

Spouse

☐ Yes ☒ No☐ Yes ☐ No

## Filing Status

Check only one box.

1 ☐ Single2 ☐ Married filing jointly (even if only one had income)3 ☒ Married filing separately. Enter spouse's SSN above and full name here. ▶ FRED A T BLOWNAPART4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.5 ☐ Qualifying widow(er) with dependent child (see page 17)

## Exemptions

6 a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .

Boxes checked on 6a and 6b 1

b ☐ Spouse . . . . .

No. of children on 6c who:

## c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) Check if qualifying child for child tax credit (see pg 18)

JOSEPHINE BATTLE

900-78-3004

DAUGHTER

● lived with you  
● did not live with you due to divorce or separation (see page 18)

1

JACKIE CLAWS

400-00-4004

PARENT

Dependents on 6c not entered above

1

Add numbers on lines above ▶

3

d Total number of exemptions claimed . . . . .

## Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2

7 22,300

8 a Taxable interest. Attach Schedule B if required . . . . .

8 a 3,280

b Tax-exempt interest. Do not include on line 8a . . . . . 8 b

9 a Ordinary dividends. Attach Schedule B if required . . . . .

9 a

b Qualified dividends (see page 20) . . . . . 9 b

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20) . . . . .

10

11 Alimony received . . . . .

11

12 Business income or (loss). Attach Schedule C or C-EZ . . . . .

12 475,000

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ . . . . .

13

14 Other gains or (losses). Attach Form 4797 . . . . .

14

15 a IRA distributions . . . . . 15 a

b Taxable amount (see page 22)

15 b

16 a Pensions and annuities . . . . . 16 a

b Taxable amount (see page 22)

16 b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .

17

18 Farm income or (loss). Attach Schedule F . . . . .

18

19 Unemployment compensation . . . . .

19

20 a Social security benefits . . . . . 20 a

b Taxable amount (see page 24)

20 b

21 Other income. . . . .

21

22 Add the amounts in the far right column for lines 7 through 21. This is your total income . . ▶

22 500,580

## Adjusted Gross Income

23 Educator expenses (see page 26) . . . . .

23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . .

24

25 IRA deduction (see page 26) . . . . .

25

26 Student loan interest deduction (see page 28) . . . . .

26

27 Tuition and fees deduction (see page 29) . . . . .

27

28 Health savings account deduction. Attach Form 8889 . . . . .

28

29 Moving expenses. Attach Form 3903 . . . . .

29

30 One-half of self-employment tax. Attach Schedule SE . . . . .

30 10,428

31 Self-employed health insurance deduction (see page 30) . . . . .

31

32 Self-employed SEP, SIMPLE, and qualified plans . . . . .

32

33 Penalty on early withdrawal of savings . . . . .

33

34 a Alimony paid b Recipient's SSN ▶

34 a

35 Add lines 23 through 34a . . . . .

35 10,428

36 Subtract line 35 from line 22. This is your adjusted gross income . . . . . ▶

36 490,152

**Tax and Credits****Standard Deduction for—**

● People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

● All others:  
Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

37	Amount from line 36 (adjusted gross income)	37	490,152
38a	Check <input type="checkbox"/> You were born before January 2, 1940, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked <input type="checkbox"/> 38a <input type="checkbox"/> Spouse was born before January 2, 1940, <input type="checkbox"/> Blind. <input type="checkbox"/> 38b <input type="checkbox"/>		
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	4,850
40	Subtract line 39 from line 37	40	485,302
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	0
42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	485,302
43	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	43	157,177
44	Alternative minimum tax (see page 35). Attach Form 6251	44	
45	Add lines 43 and 44	45	157,177
46	Foreign tax credit. Attach Form 1116 if required	46	
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 37)	51	
52	Adoption credit. Attach Form 8839	52	
53	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	53	
54	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	54	
55	Add lines 46 through 54. These are your total credits	55	
56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-	56	157,177
57	Self-employment tax. Attach Schedule SE	57	20,855
58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Advance earned income credit payments from Form(s) W-2	60	
61	Household employment taxes. Attach Schedule H	61	
62	Add lines 56 through 61. This is your total tax	62	178,032

**Other Taxes****Payments**

If you have a qualifying child, attach Schedule EIC.

63	Federal income tax withheld from Forms W-2 and 1099	63	2,380
64	2004 estimated tax payments and amount applied from 2003 return	64	
65a	Earned income credit (EIC)	65a	
b	Nontaxable combat pay election <input type="checkbox"/> 65b <input type="checkbox"/>		
66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66	
67	Additional child tax credit. Attach Form 8812	67	
68	Amount paid with request for extension to file (see page 54)	68	
69	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	69	
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	2,380

**Refund**

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
72a	Amount of line 71 you want refunded to you	72a	
b	Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number <input type="text"/>		
73	Amount of line 71 you want applied to your 2005 estimated tax	73	

**Amount You Owe**

74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55	74	175,652
75	Estimated tax penalty (see page 55)	75	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ Yes. Complete the following. ☒ No

Designee's name	Phone no.	Personal identification number (PIN)
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Sign Here**

Joint return? See page 17.  
Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
<input type="text"/>	<input type="text"/>	ACTIVE DUTY MILITARY	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	480-967-6276
<input type="text"/>	<input type="text"/>	<input type="text"/>	

**Paid Preparer's Use Only**

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Firm's name (or yours if self-employed), address, and ZIP code	EIN		
<input type="text"/>	<input type="text"/>		
			Phone no.
			<input type="text"/>

**Your social security number**

400-00-7504

## Attachment

Sequence No. **08**

## Amount

FIRST ARIZONA BANK

3,280

**2** Add the amounts on line 1 . . . . .

2

3,280

**3** Excludable interest on series EE and I U.S. savings bonds issued after 1989.

3

**4** Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a . . . . ▶

4

3,280

**Note:** If line 4 is over \$1,500, you must complete Part III.

**5** List name of payer ►

**5**

**Note.** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

**6** Add the amounts on line 5. Enter the total here and on Form 1040, line 9a . . . . . 

6

**Note.** If line 6 is over \$1,500, you must complete Part III.

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; or **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

**Yes**

**No**

**7a** At any time during 2004, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

See page B-2 for exceptions and filing requirements for Form TD F 90-22.1

**b** If "Yes," enter the name of the foreign country ►

(See  
page B-2.)

**8** During 2004, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2 . . . . .

1

--	--

**X**

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Business**

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.  
► Attach to Form 1040 or Form 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

**2004**

Attachment  
Sequence No. **09**

Name of proprietor

**TEST N BLOWNAPART**

Social security number (SSN)

**400-00-7504**

**A** Principal business or profession, including product or service (see page C-2 of the instructions)

**MISSILE MANUFACTURE**

**B** Enter code from pages C-7, 8, & 9

**339900**

**C** Business name. If no separate business name, leave blank.

**MISSILE MANIA**

**D** Employer ID number (EIN), if any

**56-1112223**

**E** Business address (including suite or room no.) ► **8 MAIN STREET**

City, town or post office, state, and ZIP code

**PHOENIX**

**AZ 85001**

**F** Accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other (specify) ►

**G** Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses . . . ☒ Yes ☐ No

**H** If you started or acquired this business during 2004, check here . . . . .

**Part I Income**

<b>1</b> Gross receipts or sales. <b>Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here . . . . .	<input type="checkbox"/>	<b>1</b>	<b>1,250,000</b>
<b>2</b> Returns and allowances . . . . .		<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .		<b>3</b>	<b>1,250,000</b>
<b>4</b> Cost of goods sold (from line 42 on page 2) . . . . .		<b>4</b>	<b>300,000</b>
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .		<b>5</b>	<b>950,000</b>
<b>6</b> Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) . . . . .		<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .		<b>7</b>	<b>950,000</b>

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising . . . . .	<b>8</b>		<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>9</b> Car and truck expenses (see page C-3) . . . . .	<b>9</b>		<b>20</b> Rent or lease (see page C-5):		
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>a</b> Vehicles, machinery, and equipment . . . . .	<b>20a</b>	
<b>11</b> Contract labor (see page C-4) . . . . .	<b>11</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see page C-4) . . . . .	<b>13</b>	<b>80,000</b>	<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	<b>10,000</b>
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	<b>50,000</b>
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>	<b>100,000</b>	<b>24</b> Travel, meals, and entertainment:		
<b>16</b> Interest:			<b>a</b> Travel . . . . .	<b>24a</b>	
<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>		<b>b</b> Meals and entertainment . . . . .		
<b>b</b> Other . . . . .	<b>16b</b>		<b>c</b> Enter nondeductible amount included on line 24b (see page C-5) . . . . .		
<b>17</b> Legal and professional services . . . . .	<b>17</b>		<b>d</b> Subtract line 24c from line 24b . . . . .	<b>24d</b>	
<b>18</b> Office expense . . . . .	<b>18</b>	<b>40,000</b>	<b>25</b> Utilities . . . . .	<b>25</b>	<b>20,000</b>
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns . . . . .			<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	<b>75,000</b>
			<b>27</b> Other expenses (from line 48 on page 2) . . . . .	<b>27</b>	<b>100,000</b>
				<b>28</b>	<b>475,000</b>
<b>29</b> Tentative profit (loss). Subtract line 28 from line 7 . . . . .				<b>29</b>	<b>475,000</b>
<b>30</b> Expenses for business use of your home. Attach <b>Form 8829</b> . . . . .				<b>30</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.				<b>31</b>	<b>475,000</b>

● If a profit, enter on **Form 1040, line 12**, and **also** on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

● If a loss, you **must** go to line 32.

**32** If you have a loss, check the box that describes your investment in this activity (see page C-6).

● If you checked 32a, enter the loss on **Form 1040, line 12**, and **also** on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

● If you checked 32b, you **must** attach **Form 6198**.

**32a** ☐ All investment is at risk.  
**32b** ☐ Some investment is not at risk.

Name(s)	SSN
TEST N BLOWNAPART	400-00-7504

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory: a <input checked="" type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . .	35 800,000
36	Purchases less cost of items withdrawn for personal use . . . . .	36
37	Cost of labor. Do not include any amounts paid to yourself . . . . .	37 100,000
38	Materials and supplies . . . . .	38 200,000
39	Other costs . . . . .	39
40	Add lines 35 through 39 . . . . .	40 1,100,000
41	Inventory at end of year . . . . .	41 800,000
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 . . . . .	42 300,000

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (year, month, day) ▶		
44	Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:		
a	Business	b Commuting	c Other
45	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
46	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
47 a	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
b	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

RESEARCH	100,000
48 Total other expenses. Enter here and on page 1, line 27 . . . . .	48 100,000

Name of person with **self-employment** income (as shown on Form 1040)

TEST N BLOWNAPART

Social security number of person  
with **self-employment** income ▶

400-00-7504

**Section B—Long Schedule SE****Part I Self-Employment Tax**

**Note.** If your only income subject to self-employment tax is **church employee income**, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order **is not** church employee income. See page SE-1.

**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ☐

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip this line if you use the farm optional method (see page SE-4) . . . . .	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see page SE-4) . . . . .	2	475,000
3	Combine lines 1 and 2 . . . . .	3	475,000
4 a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 . . . . .	4a	438,663
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	4b	
c	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue . . . . . ▶	4c	438,663
5 a	Enter your <b>church employee income</b> from Form W-2. See page SE-1 for definition of church employee income . . . . .	5a	
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .	5b	
6	<b>Net earnings from self-employment.</b> Add lines 4c and 5b . . . . .	6	438,663
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2004 . . . . .	7	87,900.00
8 a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$87,900 or more, skip lines 8b through 10, and go to line 11 . . . . .	8a	22,300
b	Unreported tips subject to social security tax (from Form 4137, line 9) . . . . .	8b	
c	Add lines 8a and 8b . . . . .	8c	22,300
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . . ▶	9	65,600
10	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) . . . . .	10	8,134
11	Multiply line 6 by 2.9% (.029) . . . . .	11	12,721
12	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Form 1040, line 57</b> . . . . .	12	20,855
13	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.5). Enter the result here and on <b>Form 1040, line 30</b> . . . . .	13	10,428

**Part II Optional Methods To Figure Net Earnings**(see page SE-3)

**Farm Optional Method.** You may use this method **only** if (a) your gross farm income <sup>1</sup>was not more than \$2,400, or (b) your net farm profits <sup>2</sup>were less than \$1,733.

14	Maximum income for optional methods . . . . .	14	1,600.00
15	Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income (not less than zero) or \$1,600. Also include this amount on line 4b above . . . . .	15	

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits <sup>3</sup>were less than \$1,733 and also less than 72.189% of your gross nonfarm income <sup>4</sup>and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

**Caution.** You may use this method no more than five times.

16	Subtract line 15 from line 14 . . . . .	16	
17	Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income (not less than zero) or the amount on line 16. Also include this amount on line 4b above . . . . .	17	

<sup>1</sup>From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup>From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A.

<sup>3</sup>From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9.

<sup>4</sup>From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9.

**What Is Form 1040-V and Do You Have To Use It?**

It is a statement you send with your check or money order for any balance due on line 74 of your 2004 Form 1040. Using Form 1040-V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form 1040-V, but there is no penalty if you do not.

**How To Fill In Form 1040-V**

**Line 1.** Enter your social security number (SSN). If you are filing a joint return, enter the SSN shown first on your return.

**Line 2.** If you are filing a joint return, enter the SSN shown second on your return.

**Line 3.** Enter the amount you are paying by check or money order.

**Line 4.** Enter your name(s) and address exactly as shown on your return. Please print clearly.

**How To Prepare Your Payment**

- Make your check or money order payable to the **"United States Treasury."** Do not send cash.
- Make sure your name and address appear on your check or money order.
- Enter "2004 Form 1040," your daytime phone number, and your SSN on your check or money order. If you are filing a joint return, enter the SSN shown first on your return.
- To help process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX<sup>XX</sup>/<sub>100</sub> ").

**How To Send In Your 2004 Tax Return, Payment, and Form 1040-V**

- Detach Form 1040-V along the dotted line.
- Do not staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2004 tax return, payment, and Form 1040-V in the envelope that came with your 2004 Form 1040 instruction booklet.

**Note.** If you do not have that envelope or you moved or used a paid preparer, mail your return, payment, and Form 1040-V to the Internal Revenue Service at the address shown that applies to you.

**Paperwork Reduction Act Notice.** We ask for the information on Form 1040-V to help us carry out the Internal Revenue laws of the United States. If you use Form 1040-V, you must provide the requested information. Your cooperation will help us ensure that we are collecting the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and mail Form 1040-V will vary depending on individual circumstances. The estimated average time is 12 minutes. If you have comments about the accuracy of this time estimate or suggestions for making Form 1040-V simpler, we would be happy to hear from you. See the Instructions for Form 1040.

EEA

▼ Detach Here and Mail With Your Payment and Return ▼

Form 1040-V (2004)

BLOW

Form <b>1040-V</b>		<b>Payment Voucher</b>		OMB No. 1545-0074	
Department of the Treasury Internal Revenue Service (99)		▶ Do not staple or attach this voucher to your payment or return.		<b>2004</b>	
<b>1</b> Your social security number (SSN)		<b>2</b> If a joint return, SSN shown second on your return		<b>3</b> Amount you are paying by check or money order	
400-00-7504				Dollars	Cents
				175,652	
<b>4</b> Your first name and initial			Last name		
TEST N			BLOWNAPART		
If a joint return, spouse's first name and initial			Last name		
Home address (number and street)					Apt. no.
781 WATERLOO WAY					
City, town or post office, state, and ZIP code					
NAPOLEON, MI 49261					

EEA



00-560000-07504-5

IRS Use Only - Do not write or staple in this space.

Form **8453****U.S. Individual Income Tax Declaration  
for an IRS e-file Return**

OMB No. 1545-0936

Department of the Treasury  
Internal Revenue Service

For the year January 1-December 31, 2004

**2004**

▶ See instructions.

Use the  
IRS label.  
Otherwise,  
please  
print or  
type.L  
A  
B  
E  
L  
  
H  
E  
R  
E

Your first name and initial

**TEST N**

If a joint return, spouse's first name and initial

Last name

**BLOWNAPART**

Last name

Home address (number and street). If you have a P.O. box, see instructions.

**781 WATERLOO WAY**

Apt. no.

City, town or post office, state, and ZIP code

**NAPOLEON, MI 49261**

Your social security number

**400-00-7504**

Spouse's social security number

**400-00-7596****Important!**  
You **must** enter  
your SSN(s) above.

Daytime phone number

**480-967-6276****Part I Tax Return Information** (Whole dollars only)

1	Adjusted gross income (Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line 4)	1	<b>490,152</b>
2	Total tax (Form 1040, line 62; Form 1040A, line 38; Form 1040EZ, line 10)	2	<b>178,032</b>
3	Federal income tax withheld (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 7)	3	<b>2,380</b>
4	Refund (Form 1040, line 72a; Form 1040A, line 45a; Form 1040EZ, line 11a)	4	
5	Amount you owe (Form 1040, line 74; Form 1040A, line 47; Form 1040EZ, line 12)	5	<b>175,652</b>

**Part II Declaration of Taxpayer** (Sign only after Part I is completed.) **Be sure to keep a copy of your tax return.**

- 6a** ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2004 Federal income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- b** ☒ I do not want direct deposit of my refund **or** I am not receiving a refund.
- c** ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to subsequent Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate subsequent payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint Federal and state tax return and there is an error on my state return, I understand my Federal return will be rejected.

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2004, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I consent to allow my electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return, and (d) the date of any refund.

**Sign  
Here**

Your signature

Date

Spouse's signature. If a joint return, **both** must sign.

Date

**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer** (See instructions.)

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453 are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 1345**, Handbook for Authorized IRS e-file Providers. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

<b>ERO's</b>	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
<b>Use Only</b>	Firm's name (or yours if self-employed), address, and ZIP code	<b>PATS TESTING</b> <b>123 MAIN ST</b> <b>FRANKLIN, NC 28734</b>	EIN <b>56-0000000</b>		Phone no. <b>828-555-1212</b>

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code		EIN	Phone no.